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BIBLIOTECA NAZIONALE VITT. EMANUELE
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THE MERCHANTS MIRROUR:

OR,

DIRECTIONS FOR THE PERFECT ORDERING AND KEEPING OF HIS ACCOUNTS;

Framed by way of DEBITOR and CREDITOR, after the (so tearmed) *Italian-manner*: containing 250. *Rare* Questions, with their Answers, in forme of a Dialogue.

AS LIKEWISE,

A WASTE-BOOK, with a compleat *Journall*, and *Leager* thereunto appertaining; unto the which I have annexed two other *Waste-bookes* for exercise of the STUDIOUS: and at the end of each is entred the briefe Contents of the *Leagers* Accounts, arising from thence.

AND ALSO

A MONETH-BOOKE, very requisite for Merchants, and commodious for all other SCIENCE-LOVERS of this famous Art.

Compiled by RICHARD DAFFORNE of Northampton, *Accountant*, and *Teacher* of the same, after an Exquisite Method, in the *English*, and *Dutch* Language.

J. vanden V.

Soo eenigh licht-berispend'-Man,
Myn werck verlacht, off soeckt t'onteeren,
Die maecket beeter, Soo hy kan:
Khebb' groote lust noch meer te Leeren.

H. L. S.

Oordeelt iemant voor het Leezen;
Niet goet kan syn Oordeel weezen.

Leerende, leere ick.

The Contents are immediatly prefixed before the Booke.

LONDON,
Printed by R. YOUNG, for *Nicolas Bourne*, at the South-entrance of the Royall-Exchange, 1635.

BIBLIOTECA NAZ. ROMA VITTORIO EMANUELE

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TO THE

RIGHT HONOURABLE,

AND

Right Worſhipfull

THE

GOVERNOURS,

AND

FELLOWSHIP

OF

Merchants Adventurers of England.
Engliſh Merchants for the Diſcovery of New Trades.
Merchants of Eaſt-land.
Merchants of England, trading into the Levant Seas.
Merchants of London, trading into the Eaſt-Indies.
Adventurers of the City of London, for a Trade upon the Coaſts, and In-lands of divers parts of America.

RICHARD DAFFORNE ſo wiſheth your underſtandings Illumination, in your Terreſtiall Talents Adminiſtration, that with comfort you may heare the joyfull Sentence of your twice commended ſervice, *Matth.* 25. Ver. 21. 23.

Well done thou good, and faithfull ſervant true,
Thou haſt been faithfull over things a few,
I'le make thee Ruler over many things,
Poſſeſſe the joy of thy Lord, King of kings.

RIGHT HONOURABLE, &c.

AFter many yeeres reſidence at *Amſterdam* in *Holland*, I (upon the often Importunate Letters of ſome Merchants, my very good Friends) reſolved to pitch the Tent of my abode in London, which being effected in Anno 1630. I then (after ſome reſt) ſet my courſe unto ſeverall Stationers ſhops, there gazing about mee (as one reviving from a Traunce) to view what the Laborious Artiſt had acted and divulged in Print (as other Nations) for the Aſſiſtance of Merchandizing, therewith (BLESSED BE THE GREAT-ALL) this Renowned City is throughly Enter-laced, and Adorned.

But as a Shipper anchoring upon an unknown Ile, preſently perceiveth thoſe

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parts not to be inhabited, by the Non-tillage, *or the like; even ſo (contrary to my expectation) I perceiving the number of Writers to bee few, feared that love to this Art was likewiſe ſmall:* SEEING THAT GOOD ACCEPTANCE ENGENDERETH GOOD PERFORMANCE. *The truth of this I can averre with many Inſtances in ſeverall Authors; as* Foreſtain, John Impen, Cloot, Mennher, Savonne, Nicholas Pieterſon, Rentergem, Marten vanden Dyck, Hoorbeck, van Damme, Wencelaus, Coutereels, Simon Stevin, John Willemſon, Waninghen, Paſſchier Gooſſen, *and divers others, whoſe Books are extant. By which may evidently be conjectured, that in thoſe times, and in their parts where they then publiſhed their Works, were found many* Science-lovers *that affected this Art; by whoſe allurements thoſe worthy Writers were induced to ſet Pen to Paper, endeavouring with their beſt gifts to ſatiſfie the deſire of thoſe Art-deſirers.*

The Merchants of the Low-countries (of whom I can ſpeak in part) being generally enamoured of this Art, becauſe of it's Utility, allure their Teachers *to induſtry, by applauding their Vigilancy; encouraging them (with the preſence of their Children and Servants in their Schooles) daily to publiſh new Queſtions; or at leaſt to revive the profitable Labours of ancient Authors, making them fit for our times.*

But we, alas, the ſmall love (pardon my truth ſpeaking) that a great part of our Merchants beare to this Science, daunteth the Pen of induſtry in our Teachers, *making them with a ſuſpective feare to doubt (& not altogether groundleſſe) that the profit will not counter-vaile their paines; by which meanes,* Teachers, Merchants, *& therfore* Youth, *are lincked in* Arts enemies ſhackles.

What may be the cauſe of this Ignorance? Are our Teachers *ſo inſufficient? Or hath* Dame-Nature, *with her* Coadjutor *Induſtry, beſtowed her Benevolence more ſparingly upon our* Nation *than upon others? The laſt cannot be: for we can learne it exquiſitely abroad of other Nations (as multitudes can witneſſe) why not at home? I anſwer, as before, becauſe at home (for want of love to this Art) many* Merchants *are inſufficient* Preſidents *to their Servants, who by their* Documents *can be but* Equivalent Imitators. *Want of love to this* Art, *is the cauſe why* James Peele, *and others that have written in Engliſh upon this ſubject, are known by* Name only, *& not by* Imitation. *Yea, even the Memory of their* Names *dyeth, being there is no cauſe to commit their painful Labours unto the* Name-reviving *Preſſe. How then ſhall our Youth attaine unto this Art, but by frequenting abroad amongſt other* Nations? *And*

They being then at Rome,
Will doe as there is done.

This ſtupidity cannot bee imputed to our Teachers: *for if at home (as other people doe) we did by* Love *allure, and with* Reward *induce each other to Art by a competent Diſpenſation amongſt our ſelves, of that mony which wee beſtow abroad amongſt* Aliens, *then would our* Teachers *bee vigilant, our* Land *adorned with this knowledge, and our* Youth *ſhould not need to bee tranſported into other Countries for* Arts Documents.

Againſt the foreſaid Ignorance I have emboldened my ſelfe *to prepare*

this Antidote, *being by* Nature *obliged to offer up part of the* Widowes Mite *of my knowledge unto the* Land *of my* Breaths-first-drawing.

Divers are the humours of men; therefore there is but small Probability to please all: yet to endeavour a generall satisfaction is unblameable.

My intent is not to prescribe these Principles *as fully sufficient, though for their* Number *approveable: for time at present doth not yeeld permission to impart what my Affection desired, and* Will *determined to divulge; but these are* Allurements onely, *to stirre up the* better Experienced *to amend what I (through want of Art) have not so compleatly handled as I desire, & it deserves, being an* Art *(saith* Simon Stevin *in his Princely Book-keeping, fol. 7. & 12.) worthy to be numbred amongst the* Liberall Sciences. *But I already heare Objections against the* First, *and* Second *Waste-bookes, that therein are exercised some accounts, which are altogether needlesse here in England: as is the* Banck-account. *I grant it to bee an Account not usefull in our Kingdome, but that the knowledge thereof should be un-usefull to this Arts-Learners, I denie. True it is, that by* Birth *wee are* Circumferenced with the Ocean, *but the* Great-All *hath not so strictly limited us within the Bounds thereof, that we are abridged from the* Conversation *and* Enter-course of Merchandizing *with forraine Nations, as well by their frequenting of our Borders, as we Commercing with them in the Body of their Countries. And when our Merchants (Old, or Young) trade with them in their places,* must not they learne to bee acquainted with their Phrases *used among them concerning Commerce? Of which* Banck *is none of the least in severall places in Europe, unto which our English Merchants have their Concourse. And must the advertisement of the* Course *thereof (before wee come to the Actuall exercise) bee a* Blemish, *and accounted as a* Needlesse *thing in my Booke?* Right-Worshipfuls, *behold the Rancor of blacke Envie, that endeavoureth to have us ignorant of Martiall affaires, untill we come to the point of Battaile. The like Objection is alledged against my entring of an Account of* Time, *and* Ready-mony. *What if we have them not in use amongst our selves? Let us cast up our accounts with other* Nations, *and (to our cost) they will teach us how to frame an account of* Time *and* Ready-mony, *if our* Factor, *or* Correspondent *be in disburse for us any quantity of mony, and for Time worth the reckoning, as experience hath shewed mee in many passages. And what then? Must not we seek the aide of some experienced to assist us? because wee regarded not the Documents of them (at home) that endeavoured to informe us of the* Manner *and* Matter. *What* Amercement *doth not this* Disdaine-worthy *wilfull Ignorance merit?*

Againe, the keeping of an account of Time and Ready-mony (say they) may be avoided with an account Currant, *or a* Generall account, *upon which is entered matters* Bought, Sould, Drawn, Remitted, Given, *or* Taken *upon Deposito, and the like: of which manner I am no way ignorant. But let us come to the Period, or Foot of that* Generall account, *and there the Conclusion sheweth, that I am* Debitor *to another, or the* Contrary: *how shall I finde the* Ready-mony *that at present I am to* receive *or* pay *upon that account? To make this apparent, an imaginary account may be framed as this:*

		L.	sh.	d.
	John Knol, his Generall-account, Debitor.			
10	Aprill, for wares bought, due 27. of September next — —	500	—	—
8	June, for an Exchange remitted for him this day by his order	768	—	—
3	August, for an Exchange drawne upon mee, due the 27. of the next moneth — — — — — —	687		
25	October, for Deposito mony lent unto his friend by his order, for 4. moneths, is with forbearance — — —	1036	13	4
14	December, for an Exchange drawne, due the 29. present —	300	—	—
31	Dito, for Interest of L. 768. from the 8. of June, are 6½ moneths, producing at 8. *per Cent.* to — — —	34	11	2
—	Dito, for Interest of 1187. L. being L. 500. the 10. of Aprill, and 687. L. the 3. of August, are 3. moneths — —	23	14	10
	Summe L. —	3339	19	4

		L.	sh.	d.
1635.	*John Knol*, Debitor.			
31	December, for Ballance of the above-standing account —	1070	14	8
—	Dito, for a Debt made the 5. of May, but not received, being	400	—	—
	Summe L. —	1470	14	8

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		L.		
	Contra, Creditor.			
25	March, for an Exchange drawne by mee at 3.usos, according to his order: due the 4.of July their ſtile—— ——	700	—	—
5	May, for wares ſould, due the 30.of October next—— ——	400	—	—
19	July, for an Exchange remitted mee, due the laſt of September next—— —— —— —— ——	500	—	—
30	September, for Intereſt mony taken up by his order, to bee repayd the firſt of February next—— —— ——	620	—	—
31	December, Intereſt of 700.*L.* the 25.of March are 5 ½ moneths, at 8.*per Cent.* produce—— —— —— ——	26	16	8
—	Dito, for Intereſt of L.500. and L.620. for 3.moneths, are—	22	8	—
—	Dito, for Ballance hereof, due to mee when all Debts are received, and payd—— —— —— —— ——	1070	14	8
	Summe L.—	3539	19	4

		L.	ſh.	d.
1635.	*Contra*, Creditor.			
31	December, for Mony lent by his appointment unto his friend the 25.of October, not due—— ——	1026	13	4
—	Dito, due to mee in Ready-mony—— —— —— ——	444	1	4
	Summe L.—	1470	14	8

But

But what name *ought this ſecond account to beare?* His Generall account *is an improper Nomination: for here hee is made a* Debitor *for that which hee properly ought to be a* Creditor; *and the contrary thereof. Shall the name bee called*

His REFORMING *Account?*

Or,

His SEPARATING *Account?*

Or,

His DIS-UNITING *Account?*

Surely, one of thoſe Names the Childe muſt beare. For being that Mony, *and* Time *are confuſedly entermixed together,* Reforming *is requiſite. And ſeeing that they were* annexed, *or knit to each other in an obſcure forme, this* Diſ-uniting *of the* Generall account *doth compendiouſly* unite *Time to Time account, and Ready-mony to Ready-mony account; as will appeare by the beginning of this third forme: ſo that they (will, or nill) are at the* up-ſhot *of the Generall account neceſſited to frame an account of* Time, *and* Ready-mony *in ſubſtance, although (aloofe off) they obſcure it under another Name. But becauſe the Beginners are un-acquainted with the Ordering of ſuch accounts, I intend in briefe to enter the Journall parcells that cloſe up the firſt, frame the ſecond, and open the third Account.*

2. / 1. *John Knoll* his *Reforming* account, *Debitor* to *John Knoll* his old Generall account, L.1070. 14. 8.d. for the foot of that account, due to mee, as it enter-mixedly ſtandeth the 31. of December, being—— —— —— —— —— —L.1070.14.8.

2. / 3. *John Knoll* his *Reforming* account, *Debitor* to *John Knoll* his new Generall account L.400.——.——d. for a Debt of ſold wares made the 5. of May laſt, and not received, being—— —— —— —L.400.——.—

3. / 2. *John Knoll* his new Generall account, *Debitor* to Dito his Reforming account, L.1026.13.4.d. for Intereſt-mony, by his order lent unto his Friend the 25. of October, at 4. monethis, being-L.1026.13.4.

3. / 2. *John Knoll* his new Generall account, *Debitor* to Dito his Reforming account, L.444.1.4.d. due to mee in Ready-mony to draw at pleaſure, being—— —— —— —— —L.444.1.4.

Nota, *theſe two laſt ſummes might have been joyned in one, if the Beginner could ſo apprehend them.*

THE THIRD FORME.

John Knoll his new Generall account, Debitor.	*Contra*, Creditor.
1635.31.December, for mony upon time —— ——L.1026.13.4.	1635.31.December, for a Debt not received—— —L.400.——.
Dito, for Ready-mony now due—— ——L. 444. 1.4.	

This is onely a touch, to ſhew that at the up-ſhot *of each Generall account, the*

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the ſorme muſt in Subſtance bee drawne to an account of Time, *and* Ready-mony, *albeit they ſtrive to obſcure the Title.*

Yet more Rubbes: *The word* REPERTITION *is not uſed in my Booke, as* James Peele, *and many Merchants doe; which would much* abridge *the prolixity of my Journall paſſages. True it is, I have not uſed that word* Repertition, *ſince Art-diſcerning hath befriended mee. Concerning* James Peele, *I peaceably paſſe him, in reſpect of the Antiquity of his Worke, and long interred Body. As for that word* Repertition, *uſed at preſent among Merchants, I ſay, that an* Experienced Merchant *is not confined to the ſtrictneſſe of Schoole-rudiments, they being the maine Tenor of this Booke, as by the Title thereof appeareth in theſe words:*

Directions for the perfect Ordering, and
Booking of his Accounts.

Note, *the Title ſaith not,* For the abridgement of his accounts, *becauſe a Merchant muſt governe his Bookes as the Circumſtances of his Trafficke requireth. True it is, the ground-knowledge of Book-keeping is in it ſelfe the ſame: but the words and manner of entrances are derived from the Traffickes forme, though in all, the words* Debitor *and* Creditor *are uſed. But whoſoever endeavoureth to confine* MEE *to uſe the word* Repertition *in this Booke, laboureth to induce mee to enter ſuch imaginary Titles in my Journall, that neither are entred into* Kalendar, *nor* Leager. *Look into the* Kalendar, *or* Leager *of* James Peele, *and ſee if in eyther you find a Title tearmed* Repertition: *neither can you finde any in the Merchants* Kalendar, *or* Leager; *therefore is the Title* Repertition *a forged Title. For this is a certainty, that* ſuch Title words as each Journall parcell beareth, ſuch words ought to bee entred in the Kalendar, and Leagers Titles. *Other Objections at preſent I intend to paſſe, making my Concluſion with anothers words,*

Heart, take thine eaſe; men hard to pleaſe
thou hap'ly might'ſt offend:
Though one ſpeake ill of thee, ſome will
ſay better. There's an END.

Your Affectioned with his
beſt Endeavours,
R. D. of *Northampton.*

RALPHE HANDSON ACCOMPTANT, touching the AUTHOR, and his VVorke.

HOw necessary and profitable the excellent Art of keeping accompts, by way of Debitor and Creditor is, all those who are experienced therein can aboundantly witnesse, as the Instructions & Examples in this book, yea the whole Work it selfe doth sufficiently manifest. For this is that Art, or *Rule of Equality*, that *restoreth to one* just as much as it *taketh from another*, without partiality: as I have said in the beginning of the Notes to a Booke published *in Anno* 1632. by one *John Carpenter*, part of which Notes I had collected out of *Henry Wanninghen* in French, for mine owne use; but they were surreptitiously gotten from mee, and with them, and other mens Examples, a Booke of Accompts is patch'up, and printed for an Exact one, *without my privity*. It is true, that divers have well written of this Subject in *Italian*, *French*, *Spanish*, *Dutch*, and in *English*; Master *James Peele*, a Citizen of London, is no way inferiour to the rest: but wee are more addicted to extoll the workes of strangers, than those of our owne Countrey.

Wherefore, having perused over this worke of the Authors in our owne Language, I cannot but give him his due Commendations, who hath taken so much paines for the benefit of our Country, and of such as are desirous to learne this Art after his Method.

I know, that hee that submitteth himselfe to the Presse, is subject to every mans censure, whom it is hard to please; for some will finde fault with the prolixity, others with the brevity: some like not the matter, other dislike the manner; such variety and mutability are in the mindes of men, that they are apt to contradict what is well done by others, but produce nothing of their owne. For my part I am well satisfied both of the matter and manner (although it be not altogether in practice with us) and doe wish, that there were many others of our Nation that would attempt the like; and then peradventure they would finde more difficulty in framing a devised worke to instruct others, than in performing a reall Accompt in matter of fact.

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If any ſhall receive benefit by this Worke, let him thanke the Author; if hee ſhall diſtaſte any thing therein, let him either friendly advertiſe him thereof, or produce one of his owne: And in all things give the glory to God, who hath given us ſo liberall gifts. For according to the ſaying of that learned Maſter *Henry Brigg*; *Deus nobis uſuram vitæ dedit, & ingenii tanquam pecuniæ, nulla præſtituta die.*

Thus Engliſhed.

Our life and underſtanding given is
By God, to uſe (as Mony) not amiſſe;
How long t' enjoy it none knowes better,
Than hee that made us firſt his debtor.

R. H.

TO

TO THE READER, CONCERNING THE AUTHOR, AND USE OF HIS WORKE.

Merchants Accompts, after that most excellent forme of Debitor, *and* Creditor, *are so seldome published in print (especially in our English Language, and by Men of Ability) that having heard from those of Judgement the Authors great paines taken therein, I was very desirous to peruse the Worke; wherein I found the former Relations verified. And how-beit, therein may bee some passages that are not in use with us, yet cannot the knowledge thereof bee prejudiciall to any; because our young Merchants are transported beyond Seas, where such Accompts are much in use: therefore the knowledge of the same is very requisite for them. Against, happely some will say, that more brevity might have been used by handling the accompts of* Repertition; *yet that is not the generall received opinion. where variety is, there it standeth in each mans choice, to take what hee best affecteth, or which shall bee of most use. In this booke it to bee* noted, *that the scope of it's divulging is for Instruction of such as desire to learne; or having learned some one, or two wayes, desire to see the event of other varieties in severall formes of Accompts: therefore hath the Author entermixed this worke in* Proper, Factorage, *and* Company Accompts, *with divers changes; endeavouring by such meanes to please the mutable mindes of many. So that in my judgement (notwithstanding all Objections) the Labour meriteth Commendations: which (not onely to this Author, but likewise) unto all such as hereafter shall persevere in* Workes of like kinde, *shall be most willingly rendred*

By

VAL. MARKHAM.

OPINION

OPINION OF BOOK-KEEPINGS ANTIQUITY.

A Good Friend of mine (ſaith *Simon Stevin*) being exerciſed in the old *Hiſtories*, did ſee this forme of Book-keeping (meaning his owne) before it was perfected in the Preſſe; hee was of judgement that it had not been uſed in *Italy*, but about two hundred yeeres: But that the ſame, or one in many parts very like this, was uſed in the time of *Julius Cæſar*, and in Rome long before; and that ſome Reliques of Ancient time are come to the hands of them, that of late have revived it againe.

Which Opinion I thought not to bee un-beſeeming, the rather, becauſe it ſeemeth ſtrange, that ſo exquiſite a Deep-diving-ſcience ſhould be invented ſo lately: But bee it as it will, I will enter the Opinion of my above-ſaid Friend, who ſaith, that

In place of the proper words now uſed in the Italian-book-keeping, formerly other of the like ſignification were uſed: as theſe

For
- Debt-booke, Great-booke, or Leager——*Tabulæ accepti & expenſi.*
- Debitor, and Creditor——*Acceptum, & expenſum.*
- Parcells tranſported into the Leager——*Nomina tranſlata in Tabulas.*
- Parcells not tranſported——*Nomen jacens.*
- Waſte-book, or perhaps Journall——*Adverſaria.*

All which (ſaith he) is apparent in innumerable places of the Latin Writers; but eſpecially *ex Oratione Ciceronis pro Roſcio Comœdo.* And that the one ſide of their Booke was uſed for *Debitor*, the other for *Creditor*, is manifeſt (ſaith hee) in a certaine place, *Naturalis hiſtoriæ Plinii, lib.* 2. *cap.* 7. where hee ſpeaking of Fortune, ſaith thus:

Huic omnia EXPENSA.
Huic omnia FERUNTUR ACCEPTA, *& in tota* RATIONE *mortalium ſola* UTRANQUE PAGINAM *facit.*

If others tooke regard unto this matter, perhaps further certainty might bee found, and that this forme of Book-keeping, not only by the Romans, but might have bin in uſe before them amongſt the Grecians: for being the Romans were no great Inventors, but had their exquiſite Art from the Grecians, it is in reaſon moſt probable to come from them; whereof further certainty might be found in reading the Greek Hiſtories. Thus much in *Simon Stevin, fol.* 105, 106.

Judicious Peruser,

MY Intent doth not aime at the acquainting of this *Art-under-takers* in the Booke of Rates for the true particular charges of each *Received*, or *Sent* Commodity; neither am I *obliged* to the right Nomination of *Bale*, *Cake*, *Fardel*; or Arithmeticall product of any *Bought*, *Sould*, *Drawne*, or *Remitted* value: therefore if I enter Pipes for Butts, Frailes for Hundreds, *Buy* or *Sell* by Pounds that should bee Hundreds, faile in the casting of any parcell (a letter being mis-ser by mee, or in the Presse: for the best may faile) or the like, that is not materiall to the matter in hand. For my Bookes *Tenor* is, *A Nursery for intended Accountants*, to traine them up in the *true knowledge* of *Debitors* & *Creditors*, which is the unfailable threed to *Rosamonds* Bower, and the right tract of *Dedalus* trace; wherein if any one digresse, they are in danger (with *Icarus*) to perish in *Ignorances lake*, as many therein have been Presidents: for he that in placing of his *Debitor* and *Creditor* hath the *true ground*, cannot faile in the *event*; and he that discerneth not the *Event* before he penneth *Debitor* and *Creditor*, can never enter *accounts beginnings* with certainty, but is alwayes doubtfull of the conclusion.

And being that in the severall parts of this Book, there are sundry Characters used for the expressing of the *Coines* and *Measures*, whose values in the lesser Denominations are not fully nominated, I intend briefly to point at some of the chiefest.

This L. betokeneth pounds, mony of English and Flemish coines; and it is the first letter wherewith the French Livre beginneth: and each have 20. to one L.

Sterling —— } 20. sh. to each L.
Flemish —— }
French, 20. Soulx, or Patar to each Livre.

This sh. betokeneth shilling; Sterling, Flemish, and Soulx French: having 12. to one sh. being

NAMED

Sterling, 12. d. or pence.
Flemish, 12. d. or grooten.
French, 12. d. or deniers.

Nota, to change these coines into each other is very easie to bee done. Example: change 100. L. Sterling into Flemish L. and with one you change 100. Ells English into Flemish Ells: as thus,

One L. Sterling hath 20. shillings ——
One Ell English hath 20. Nailes. ——
AGAINE.
One L. Flemish hath 12. shill. Sterling —
One Ell Flemish hath 12. Nailes English

} 12. Flemish } 3. Flemish.
20. English } 5. English.

You see here that the Flemish is $\frac{3}{5}$ of the English: and therefore the Quotient of the Flemish must needs be most in number: for this is a firme Rule; *The lesser the Divisor is, the more must the Quotient bee*: now our Question is, How many things of three, ought I to have for 100. things of five?

THE RULE.

If $\frac{3}{5}$ English, be 1. entire Flemish, how many Flemish for 100. English?

THE WORKE.

3. English —— 1. Flemish —— 100. English.
5. is the Fractions Denominator.
500

~~112~~
~~500~~ (166 $\frac{2}{5}$ parts of a L. or Ell Flemish.
~~333~~

Here

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Here you ſee, that 100.L. Sterling, is Flemiſh 166⅔, or 13.ſh. 4.d. Flemiſh: Even ſo, 100. Ells Engliſh, is 166⅔ Ells Flemiſh; and is a firme Rule for all other of this nature.

AGAINE.

How many L. Sterling is L. 166. 13.4.d. Flemiſh?

THE RULE.

If 1.L. Flemiſh bee ⅗ Sterling: How many L.ſterl. for L.166. 13.4. d.

THE WORKE.

1. Flemiſh — 3. Sterling — 166. 13. 4. Flemiſh.
5 — 3
500. 00. 0.
500 (100. Sterling, is L. 166. 13.4.d. Flemiſh.
555

Now of the Ells Flemiſh, to bee reduced into Engliſh Ells.

166⅔ Flemiſh.
5 — 500 (100. Ells Engliſh.
5

Hence appeareth a *great Miſtake* by the *Copyer*, or *Compoſitor* in the MERCHANTS JEWELL, Litt. C. No. 2. ſecond ſide, where the words are thus entred:

Engliſh Pounds, Shillings, or Pence, multiplyed by 6. and divided by 7. are L. ſh. d. *Flemiſh.*

I enter this Inſtance for the true view thereof.

Take the above-entred L. 100. Sterling, multiply the ſame by 6. are 600. L. then divide that by 7, are L. 85. 14. 3 ⅖ d. Flemiſh; this is but a little more than halfe the above-ſtanding product: ſuch thicke or ſolid Flemiſh mony pounds did I never heare of; ſure I am thus is no uſuall Reduction. Hee proceedeth thus:

Or Engliſh mony, and one 6. of the ſame mony added together, is L. ſh. d. *Flemiſh.*

I inſtance.

Take the ſaid 100. L. and adde one 6. of the ſame thereunto, which are 16. L. 13. ſh. 4. d. are both 116. L. 13. ſh. 4. d. this doth contradict the former: but I leave the reſidue un-examined; becauſe the *Authors acuteneſſe in other Progreſſes* cauſeth mee to conceive, that theſe entrances are not his.

Now of the ſhillings.

One ſhilling ſterling, is 1 ⅕ ſhill. Flemiſh, as one L. ſterl. is 1 ⅕ L. Flemiſh: Or, one ſhilling ſterling, is 10. ſtivers; but if you carry it over as expence mony, it yeeldeth 10 ½ ſtuyver, which is 5. L. upon each 100. L. ſterl. advance there; their mony being leſſer in value than ours.

One ſhilling Flemiſh is 6. ſtivers, and is 7 ⅕ d. ſterl. conſequently, 1. ſtiver is 1 ⅕ d. ſterling. Each ſtiver hath 2. grooten, or 2. halfe ſtivers.

One L. ſterl. is 10. guilders, exchange at 33. ſh. 4. d. Flem. for one L. ſterl. hence appeareth, that each guilder is 2. ſh. ſterl. each guilder 20. ſtivers, each ſtiver 16. penninghen. The Character for the ſame uſed in my Booke, is (gl.) and betokeneth *Carolus* guilders of 20. ſtivers.

One Livre French, is equall with a guilder, and a Soulx, or Patar as a ſtiver; onely in the leſſer denominations a ſtuyver hath 16. pen. and a ſoulx but 12. denier; ſo that their loweſt denomination is ⅓ larger than the penninghen.

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This *Dal.* betokeneth Daller; each Daller hath 30.ſtivers, each ſtiver 24.mytes in ſome places; elſe generally, the leſſer denomination is penninghen.

This (ℊgl.) or ggl. ſignifieth gould-guilders, of 28.ſtivers, each ggl. uſuall in the Low-countries amongſt *Graine-Merchants*; and where any *Wheat*, or *Rye* is bought, or ſould there, or in *this Booke*, that is all done by theſe ggl. of 28.ſtivers.

Other ggl. there are, but they are uſuall in all Merchandizing, and the price, or value of them is 3.gl. 3.ſtiv. or 3.gl. 2.ſtivers, according to the fineneſſe of the gold: for there are multitudes of ſeverall ſtamps.

This R. dol. betokeneth Rix-dallers of 50.ſtivers, or 5.ſhill. Engliſh, without exchange.

This ℣ betokeneth French-crowne; and ſome of them againe have 60. Soulx to each ℣, each Soulx 12.d.

Other French-crownes there are of a more ſolid denomination, each of 20.ſh. each ſh. 12.d. but theſe are three times more in value than the leſſer denominations of the former; as 20. Soulx are $\frac{1}{3}$ of the former ℣, ſo 6.ſh. 8.d. are $\frac{1}{3}$ of this Crowne. How much a French ℣ is, the daily ſpeech telleth us: for when wee ſay it coſt a French-crowne, we pay in Engliſh mony 6.ſhillings; and is in Holland 3.gl. for each gl. is 2.ſhillings of our coine.

This in briefe for a touch. I know that the Progreſſe which muſt bee gone in the comparing of Forraine *Coines*, *Meaſures*, and *Weights*, with ours of England, hath a large extent; although wee trouble not our ſelves with the comparing of Forraine with Forraine. The *Merchants Jewell* is an excellent compendious worke to that purpoſe, and not accompliſhed without great dexterity.

The *Hand-maid to Arithmetieke* is accompanied with multiplicity of comparings the one Forraine place with the other; and hath great communion with a Dutch-booke, printed at Amſterdam, 1615. whoſe Title is the

TREASURY
of Meaſures, Weights, Corne, Land, Ells, Wett-meaſures;
of Coines, and Exchanges, with other Practicks,
and Collections, very profitable and
pleaſant.

This Bookes paſſages are by the *Tables* found under each places name; and the *Hand-maid* is drawne more Alphabetically: yet in their common conſent generally they agree, though the comparing bee tedious; but this is my opinion of the matter, that the *Take* of Equalizing of Forraine *Coines*, *Weights*, and *Meaſures*, with our Engliſh, is a worke over-burthenſome for one man. Take but a touch of our Neighbour-places; as France, and the Low-countries.

The *Merchants Jewell*, Litt. B. N°. 4. ſaith, that there are
21. Nailes (underſtanding Engliſh) in a French *Aulne*: but in what place?

And in the *Hand-maid*, fol. 245.
Abreviate 24. with 20. (I perceive the Queſtion to bee)
24. Nailes Engliſh in a French *Aulne*: but in what place? For the long
Meaſures (as by Merchants paſſages) differ in many places.

In Britaine wee find by the paſſages, that 100. *Aulnes* there, produce in the ſales here 115. Elles Engliſh: in other places, 100. *Aulnes* produce here in ſale 160. Ells; their Meaſure being ſixe foot long, which are 32. Nailes: in other places, 100. *Aulnes* produce in ſale here 165. Ells, which are 33. Nailes; and ſo of their Coines from place to place.

But

But how to attaine to the true agreement in Meaſure, is not exactly found by the Buying of a Peece of Cloth, or Stuffe in Forraine parts; ſaying, a peece of Cloth containing there 100. *Aulnes*, produceth in the ſale here 160. Ells: this is not exact. For they in Buying may have a quarterne of their Meaſure upon a peece, the ſame may come even with our Meaſure, ſo that we allow nothing: and contrarily in reſpect of Cuſtome on either ſide.

EXAMPLE.

Our Woollen-drapers ſelling their Cloth, give allowance above each yard, which Cloth being ſould againe in Holland exactly at 22. Nailes for their Ell, gaine by the Meaſure: this makes no conſequence, that ſo many Ells Engliſh of 20. Nailes, produce exactly ſo many Ells Flemiſh; ſo that this is no firme foundation to build upon. But to have a ſure ground, each *Lands*, and *Townes* Meaſures and Weights muſt really bee brought hither, and then duely compared.

The *Merchants-Jewell*, Litt. B. No. 4. on the ſecond ſide, ſheweth
a difference in a peece of *Doulas*, and *Locram*: hee
ſaith there is
105. Ells in a peece of Doulas, and Locram,
Litt. C. No. 1.
132. Yards in a peece of Doulas, and Locram. This
cannot cotton; except the places
make the difference:
For,
105. Ells are but 131 ½ yards.
132. Yards are 105 ½ Ells.

Here you may diſcerne part of the Taske, and by this prooſe conjecture the toyle of reconciling the ſeverall Weights: for in the Low-countries, the *Hollands* Weight and Meaſure differ from the *Brabants*; and the Hollands Weight differeth 4. *per* C. from *Sealand*.

A TOUCH FOR MONY.

Take Rix dallers of 50. ſtivers, carry them into *Cleave-land*, and you may have many more ſtivers there, that paſſe for Bread, and Wine: travaile up to *Collen* upon the Rhine, and you ſhall ſtill advance by your mony; but comming backe you loſe as much. So that it will be an impoſſible Taske for any one man to performe, to take true notice of the differences of *Meaſures*, *weights*, and *Coines* in each Province of Merchandizing, and where the one Province doth differ from the other in the ſame Land.

Yet of the Exquiſiteneſſe (if done) no man can doubt, it would likewiſe bee requiſite (being taken in hand) that there bee one, or more Collectors: but from whom ſh all they collect them?

I will rehearſe how one began a matter in forme much like to this.

Herman Allertſon (being Coſter of the *New-Church* at Amſterdam) was a Lover of the Pen; hee cauſed a faire Booke of good Paper to bee bound, and delivered it (hee being a man well-beloved) to the exacteſt Pen-men in the Eſtates Provinces: deſiring each *Schoole-maſter* to write a copy or two into the ſame, ſubſcribing it, or them with his owne name, for a laſting memory.

Even ſo in this.

A man may prepare thin Bookes *in Quarto*, entreating ſome able Merchants to be Pen-men, for the erecting of this worke, which would bee profitable for the future times, to have each Merchants ſervant that ſhould bee ſent abroad ſo readily armed and acquainted with the *Names* and Coherence of *Coines*, *Weights*, and *Meaſures* before hee come there. Thus in briefe: *Vale*:

Briefe

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Briefe CONTENTS of the chiefeſt Points contained in this Booke.

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3 *Of the* Caſh, *and* Banck-book, pla. 4. fol. 4.

4 *Of the* Specie-booke, place 4. fol. 4.

5 *Of the petty* Expences-booke, pla. 4. fol. 5.

6 *Of the* Copy-book *of Letters*, pla. 4. fol. 5.

7 *Of the* Memoriall, *and uſe thereof*, fol. 5.

8 *Of the* Copy-book *for accounts ſent to any man*, fol. 5.

9 *Of the* Waſte-bookes *forme and office*, place 5. fol. 6.

10 *Of the* Journals *matter, forme, and office*, pla. 8. fol. 8.

11 *Of the* Inventary-*table*, pl. 10. fo. 8.

12 *Of the* Ready-mony in Caſh, *and how to booke it*, pla. 13. fol. 9.

13 *Of the* Mony in Bancke, *and how to booke it*, place 17. fol. 9, 10.

14 *Of the* Unſould-wares, *at the making of our* Inventary, place 27. fol. 11.

15 *Of Houſes, Lands, Rents, and Legacies*, fol. 11.

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82 *Of the compleat Journall unto the ſaid waſte-booke, beginning* Lit.K.N°.2. *continuing* Lit.L.M.

83 *Of the* Kalendars *forme, and* Uſe, Lit.N.

84 *Of the compleat Leager, depending upon the fore-ſaid waſte-booke, and Journall*, Lit.O.N°.2. *continuing* Lit.P.Q.R.

85 *Of the Journall, Kalendar, and Leager*, N°.B. *with the order how to begin New bookes*, Lit.S.

86 *Of the* firſt Waſte-book, *entred for the Beginning Learners exerciſe, and taught by mee*, Lit.T.N°.2. *compiled in Amſterdam, whoſe Contents* (*through the varieties*)

varieties of Titles *numbers*) *are apparent, and inſtantly diſcerned by the Books* Overview, *containing* 78. *Titles, differing from each other in matter, for the Beginners exerciſe: and ſo compiled, that the further he paſſeth, the more increaſeth his Studies occaſions.*

87 *Of the* Kalendar, *and briefe Contents of the* Leager, *depending unto the ſaid waſte-booke,* Lit. B b. N°. 1. *with a threefold* Mony-Ballance *of the ſaid Leager,* Lit. C c. N°. 2.

88 *Of the* Second Waſte-book, *entred for a further Exerciſe of the Beginner; and taught by mee;* Lit. D d. N°. 1. *whoſe exquiſite varieties cannot truly bee diſcerned, but by the working of it: which worke will require as much ſerious ſtudy at the very End, as any of the former Propoſitions: which approveth, that in his Learning's time no waſte time is ſpent.*

89 *Of the* Kalendar, *and briefe Contents of the* Leager; *belonging unto the ſecond waſte-booke,* Lit. I i. N°. 2. *including* K k. N°. 3.

90 *Of the* Factor-book, *and uſe thereof in ſeverall manners of entrances,* Lit. K k. N°. 4.

91 *Then followeth a Table, which ſheweth* How *to find* what *the* Principall, *and ſimple* Intereſt *of any* Given, *or* Taken *ſumme will bee at the agreed times end,* L. M m. N°. 1.

92 *The ſecond Table ſheweth* How *to find the ſimple* Intereſt onely; *and is as a Proofe of the former Table,* Lit. M m. N°. 4.

93 *The third Table ſheweth directly the way* of working, *to find the* Ready-mony onely, *that wee are to* receive, *or* pay *upon Rebatement by way of ſimple Intereſt,* Lit. N n. N°. 2.

94 *The fourth Table leadeth us* (*as by the hand*) how *to finde the* Rebatement onely *of any Principall that ſhall be rebated by way of ſimple Intereſt,* Lit. N n. N°. 3.

95 *Then followeth a ſumme in* Numeration; *the enuiings cauſe is, to deſire of ſome better Experienced a more* delectable Nomination *than at preſent it hath: thus being named* Unites, Firſt Great-hundred, Second Great-hundred, *and ſo forward: being borrowed as from the* Name of Father, Grand-father, Great Grand-father, *and the like,* Lit. O o. N°. 2.

96 *Next unto that is entred an eaſie ſumme in Multiplication, the proceed thereof is* L. 1020. *which proceed, or product (by the various changes in working) doth preſent it ſelfe foureſcore ſeverall times to your Eyes view: the ſame being entred as a Touch, or Inſtance, to ſhew how* Richly Arithmeticks Garden *is adorned with changeable varieties of workings,* Lit. O o. N°. 2. *ſecond ſide.*

97 *Laſtly, followeth a* Moneth-booke, *or, A Monethly Survey of the* Debts *and* Exchanges *that are to bee* Received, *or* Payd, *as likewiſe their dayes when each ſumme is due,* Lit. P p. N°. 3. *And whoever deſireth larger Inſtructions in any of the Premiſſes, may be pleaſed to repaire unto* Katherine-wheele-Alley, *neere the* Old-Swan *in* Thames-ſtreet, *there being the place of my preſent Reſidence.*

TO

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TO THE BOOK-KEEPING TEACHERS.

Judicious Fellow-Labourers,

DAily experience approveth, that we which submit our selves to teach severall Mothers children, are subject to the censure of many. *Nevertheless*, I have imboldened my selfe to divulge this part of my labour, it being the first since I pitched my abode in London; but particularly (as very requisite) I dedicate the *First* and *Second* Waste-bookes unto you, not as teaching, but necessary assisting bookes: especially for such as have no opportunity to compile a Waste-booke for their Schooles proper use.

Here you have matter to exercise your Scholars in diversities of accompts, and after severall manners of entrances, for the effecting of the same: the like (though spoken by mee) I have not seene presented to my Nation. Nay, if I had found content in any published worke, never would I have been troublesome to *Time*, to borrow so much time, as to compile this that now is presented unto your present view.

Searching diligently you shall finde the true tract used amongst the best experienced Merchants. Here your Learner must study to finde his *Debitor* and *Creditor*. Here hee cannot deceive himselfe, you, nor his parents: For without study no Art is to bee obtained from these Waste-bookes.

Yet for his encouragement, I will point at some assisting *Aides*,

1. IN ACCOUNTS PROPER,

because his learning affection should not bee daunted with the seeming obscurity of the Waste-bookes parcells.

1. When he intendeth to take the first Waste-booke in hand, then the first encountring matter is the Inventary; and therein againe the Ready-mony. Which parcell to booke in true *Debitor* and *Creditor* forme, let him take for aide the Explication of the *Inventary-Table*, entred in the tenth place of this Dialogue; the same being compared with the 13. and 17. places, and with the Journall.
2. If he meet with Wares: See the 27. and 28. places, and the Journall.
3. If Houses, Ships-parts: See the 29. and 35. places.
4. If Debitors: See the 45. place.
5. If Debt-demanders: See the 46. place.
6. If Rents or Legacies: See the 31, 32, 33. places.
7. When you are past the Inventary, and come to Trafficke: then see the Rules of

Aide in the 62. place, and learne them by heart; they will doe you great a ſſiſtance in your proceeding.

8. When you buy: See the Table for accounts Proper in the 63. place, under the word *Buying*, and turne to the quoted places of the ſame.

9. When you meet with paſſages of Shipping, with the dependances: See the before named Table, and the quoted places, with the Rules of Aide.

10. Concerning Advices of Sales, or Returnes from your *Factors*: Turne to the ſaid Table, and the quoted places, with the Rules of Aide. So of other matters and occurrences, by ſtudy you may finde aſſiſtances in this booke.

OF FACTORAGE ACCOUNTS.

11. When you receive Wares to ſell for another mans accompt: See the Table of *Factorage* in the 122. place, ſeeking there for Receipts of Wares, and the quoted place will direct you to the directions. You may finde inſtances in the Journall: the like aſſiſtances by induſtry, will reveale themſelves unto you for your encouragement againſt ſuch occurrences as may encounter you in the paſſages.

OF COMPANY ACCOUNTS.

12. When you come to Company accounts, and meet with paſſages of Wares bought, or ſould: See the Table in the 174. place; then turne to the quoted places, and the matter will be made plaine: doe the like for Exchanges, Shippings, or what elſe occaſioneth; and if you finde not your ſelves fully ſatisfied, *Repaire to mee*, and I will bee ready to appeaſe your (herein) unſatisfied deſire.

Vale.

INTRODUCTION.

INTRODUCTION.

The first Place.

SPEAKERS,

Philo-Mathy. Schoole-Partner.

Phil. HOw now Schoole-Partner? Whither away thus solitary? it seemes you are in some serious Meditation.

Sch. Surely you have judged aright: for I was musing upon our Masters Iustructions of Booke-keeping, taught us by way of Questions and Answers; whereof I have forgotten much, because I frequent not the daily examination.

2. *Phil.* Very likely: *For Exercise is the Preserver of Art*; therefore do I daily resort to the examination, which (you know) our Master continually useth: the which not onely confirmeth what we have, but it is likewise *an Augmenter of Knowledge*, according to the Motto of James Peele: *Practice procureth perfection.*

Sch. Surely you say truth: Therefore I intreat you (seeing we have time and opportunity) to question mee in such things as at present are readiest in your minde; beginning with the first grounds of our Masters Instructions, and so in briefe sort to wade through them all, for the refreshing of my memory.

3. *Phil.* Very gladly: for in questioning of you I shall be the better confirmed in that which already I have obtained. But seeing that all good gifts (even in mean Mechanicall matters) proceed from the *All-giver*, as in *Exod.* 31. Ver. 2, 3, 4, 6, 7. appeareth; therefore do I humbly intreat my understandings illumination from thee:

O! al-vervullend' Een, die alles schepper zyt,
Self-standigh weezen, zonder Stoff of form, of Tydt,
Of yet dat ons begrip, bedenken kan, of vaten:
Al-schoon, Almatigh, Wys, end' Goedigh boven maten!
Onnoemelike-All', All heerschende Natuur!
Weet oorzaaks milde Born! Stort ghy te dezer uur,
Of Strael, of Kracht, of Gheest! iont my wysdom, end' zeeghe,
Dat ick den grond uyt-vind', end' onder wyz' ter deeghe.
Ons weet maer stuck-werk is, vol onghestadigheeden,
my sluyten huyden a'ers vaak dan my ghistren deeden,
Meest als de Mensch hoogh vlieght (end' mist uw' Hulp O Heer)
Hy snevelt on bewaand met Icarus ter ne'er!
Ach! Laat zelf-achtings-Liefd, of waan my doe gheen schennis,
Gheeft my een scherp begrip, Goed oordeel, ware kennis.
Der dinghen onder scheid, door u, uyt my te Leeren,
Te schiften Goed, end' Quaad, valt dit! wat mach my deeren?

Taking now my beginning from our Maſters grounds, I intend in order (according to capacity) to paſſe through them all: and being that Booke-writing, by way of Debitor and Creditor, after the (ſo termed) Italian manner, is renowned to be an exquiſite knowledge, ſhew mee its event.

Sch. The Event or End is (ſaith one) that which moveth to *Action*, and the End finall is ever better than that which is for the End, yet this End cannot be attained, but by another thing intended, as a meanes thereunto: So, that all things which (as meanes) are for, and conduce to the End, are not intended, nor proſecuted, but out of a deliberate and full intention of the End.

In like manner,

The End of Book-writing is to give contentment unto the Book-owner, & to ſhew him (or them whom they do concern) at all times, and in every degree, how his Eſtate ſtandeth in the ſo written bookes. For, the view of a well eſtabliſhed Eſtate in a mans bookes, procureth contentment unto the poſſeſſor; yet this contentment (for no reſt without former labour) cannot bee attained, but by another thing intended as a meanes thereunto: to wit, *Booke-keepings knowledge*: and being knowne, proſecuted, and effected; the ſame being very Requiſite, Uſefull, and Commodious for the writing

Of { Princely Revenues, findings of Cuſtomes, and the like duties; of which at preſent I intend not to treat, but may hereafter have ſome occaſion to ſhew the neceſſity thereof in Princely Courts, as well as in Merchants paſſages: Of the which there is a worthy worke compiled in Dutch for Prince Maurice, Conte of Naſſaw, which hee learned of the Compiler, Simon Stevin his Mathematician, and exercifed the ſame in his Court, which ſtill (as I have been informed) is there in uſe, as alſo in the Swethian Court, and elſe-where.

Of { Merchants-trading; being for *Proper*, *Falloridge*, or *Company* accounts: of this I intend to ſpeake at preſent.

And this Mirrour of Eſtate is not to be ſeen in any booke, but onely in the Leager, whoſe proper office it is to ſhew the Eſtate of the ſame to the Booke-owner.

Of needleſſe Bookes.

This reproveth the keeping of a mans Eſtate in many bookes: as in a booke of Buying, another of Selling, another of Receipts, another of Shipping, and what not? All theſe bookes cannot ſhew a mans Eſtate, nor Caſe of ſtanding with any man, or in any Commodity, untill all matters are drawne to a head upon a paper in forme of a Leager; ſo that they have every way as much trouble in writing their imperfect forme, as we in making our work compleat at once: but the generality want capacity to apprehend the manner, and rectifie their owne defects: therefore they affect this forme but with ſmall affection.

4. *Phil.* Being that the tenor of your ſpeech concerneth *Bookes*, I take it not unfitting that you rehearſe thoſe bookes that are moſt requiſite for a Merchants uſe, to avoid all thoſe needleſſe bookes.

Of the Caſh-booke, and Banck-booke.

Sch. A Merchant in Amſterdam uſeth a Caſh-booke, and a Banck-booke, becauſe his Journall and Leager are (in poſting) behind-hand, elſe the Leager might cauſe the avoiding of thoſe two bookes.

Of the Specie-booke.

A Merchant uſeth likewiſe a Specie-booke, more uſefull for the Low-Countries than for England, becauſe of the variety of Coins there in uſe; as likewiſe in times of controverſie, to approve what Coines paſſed in Receipt or Payment: whereof John Coutereels of Ant-

werp

werp hath ſhewed a worthy example in his booke called Den Stile van Boek-houden.

Of the petty Expences booke.

More, hee uſeth a booke of petty Expences for houſe-keeping, and ſmall diſburſements upon Merchandizing; the which are poſted once a moneth, or quarter of a yeere, into the Journall, of which the ſaid John Coutereels N°. B. *fol.* 9, 10, 11. hath lively inſtances. Simon Stevin in his Prinecly Booke-keeping, *fol.* 52. writeth concerning this Booke, thus:

This Booke of Expences is likewiſe a kinde of a Caſh-booke, and is onely for charges, which generally are poſted once a moneth in one ſumme into the Journall: partly, for brevity, to poſt many perties into one ſumme: partly, becauſe in great mens houſes, it's the proper office of ſome one man to adminiſtrate thoſe petty expences, rendring an account of each particular, as well for Muſtard and Matches to kindle the fire, as of things of greater importance, unto which end there is kept a Particular booke.

Copy booke of Letters.

More, he keepeth a Copy booke of Letters, which informeth his memory of what hee hath written unto others; and this booke is very requiſite againſt controverſies of advices, the Letters ſometimes not being well underſtood by the receiver.

Of the Memoriall.

A Merchant may uſe a Memoriall, there to note ſome things that properly appertaine to no other booke: as for inſtance; I lent unto a man a ſhilling, or a pound, for a day or a weeke, it's ſufficient to note a word or two *per* memory, without making any Journall parcell of the ſame: yea not in the Clad or Waſte-booke, for that hath another office. *Simon Stevin, fol.* 21. Some enter ſuch things in the Clad, but the ſame is ſo large, that by prolongation of time it's hard to bee found; and cauſeth likewiſe a doubt in the Accomptant whether it ſhall be poſted, or not.

Copy booke for Accounts.

Some uſe likewiſe a Copy booke for Accounts, ſent, or delivered to any man, becauſe the Leager agreeth not compleatly in each particular parcell in order, or day, with the ſent Accounts, elſe that booke, and the writing thereof might be avoided. Of which forme, if any man deſire an inſtance, may have it in the booke of John Coutereels, *let.* O. *fol.* 6 & 7.

Foure other principall bookes dotha Merchant uſe in his Traffique, to wit:

A { *Waſte-booke*, fore-runner of the Journall.
Journall, or Day-booke, fore-runner of the Leager.
Leager, or Gather-booke, Mirrour of a mans Eſtate.
Factor-booke, for the entring of each particular received packe, or parcell of wares alone, that commeth into his hands, to ſell, either in Commiſſion, or for Company Account. Of theſe laſt foure bookes I intend to treat, and to explaine their proper offices, as much as the *All-Comprizer* ſhall pleaſe to impart to my preſent memories apprehenſion.

For,

On thee, O God, I doe depend,
Ever mee with thy Shield defend,
That Jeſus my Redeeming Lord
May Mercies ſentence mee afford:
And that the Illuminating Spirit
Grant I may know my ſelfe aright,
To put my confidence alone
In Trinity, but elſe-where none.
For none but thou didſt wiſedome give
Unto Bezaleel, Uri's *ſonne:t*

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And even of love thou didſt relieve
Him with another choſen One.
LORD, ſo infuſe thy gifts in mee,
And aide me in this worke of mine,
That it to many uſefull be,
The praiſe thereof ſhall all be thine.

WASTE-BOOKE:

So called, becauſe when the matter is written into the Journall, then is this booke voide, and of no eſteeme; eſpecially in Holland, where the buying people firme not the Waſte-booke, as here our Nation doe in England.

5. *Phil.* Explaine the office and dependances of the Waſte-booke.
Sch. Two things are to be noted in the Waſte-booke:

The { *Forme* / *Office* } thereof.

The *Forme* is, that this booke is lined toward the left hand with one line (but ſome uſe two) and towards the right hand with three; leaving towards the left hand a margine or whiteneſſe, of an inch or leſſe, according to the bookes largeneſſe, to enter therein the Day, Moneth, Marke of the Commodity, or all: and between the three lines toward the right hand, there to enter the mony, as by ſeverall inſtances ſhall be made plaine.

The *Office* of this booke is, that only the Daily-trading ought to be written therein, even as it is truely acted:

AS,

Buying, Selling, Receiving, Paying, Drawing, Remitting, Aſſignements, Shipping, &c. and this muſt be entred immediatly upon the action of the thing acted, to the end no paſſing parcells be forgotten, according to the Dutch Proverbe: Dat men ſchrpft, Dat blyft, That which is written, Remaineth. In this booke ought neither Inventory, nor Ballance of the Leager to be entred; for that is againſt the office of this booke: it being onely to write Trafficking paſſages in. In this booke may write Maſter, Accomptant, or any Servant of the houſe, by whom the thing is acted, or by advice and order of another. In this booke muſt the matter be entred in plaine ſincerity as it is acted, without Debitor, or Creditor forme; for that is the proper office of the Journall: likewiſe many people underſtand the Waſte-booke entrances, that apprehend not the Journalls forme. In this booke ought the parcells to be entred cloſe under each other as they were acted, without leaving of any empty paper, to avoid ſuſpicion of *Forging* any parcells betwixt them, upon any omitted occaſion: and each parcell ought to bee ſeparated with a line from the other before-written, and enſuing parcell. In this booke ought the acted matter to be firſt entred; partly, becauſe it is a fore-runner of the Journall: eſpecially when the Merchant uſeth an Accomptant that dwelleth without his houſe; for he may ſometime be abſent when ſuch matters are acted. Again, there may be an errour committed in Weight, Meaſure, Quantity, or Caſting. Againe, becauſe the matter or condition may be changed, by diminiſhing, or augmenting of any thing; or by wholly leaving out of any matter, the bargaine being broken, and ſo that parcell cancelled there: for Blotching or Racing out of any parcell in the Journall is unbeſeeming.

6. *Phil.* What conſiderations elſe are to be obſerved in this Waſte-booke?
Sch. Five other things muſt be duly obſerved in this booke:
1. The Yeere, Moneth, Day, Towne, or Place where ſuch matters are acted.
2. The Name and Surname of the party with whom wee trade: or, if it bee Factorage, then unto the former Name muſt bee added the Owners name for whom the thing is effected, as likewiſe the place of his Reſidence: and, whether the Bargaine bee for Time, or Ready mony, that's alike, in reſpect of Booking the ſame unto him whoſe Commodities they are.

3. The

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3. The quantity or quality of the thing traded for: as, Ells, Pieces, Colours, Weight, Marke, Number, Exchanges, Assignements, or the like.

4. The value or price of the thing traded for: whether Wares, Exchanges, or the like.

5. The conditions or circumstances that were used about the matter: as, Time, Suretiship, Bonds given, or taken, Brokeridge, &c.

The Waste-booke parcels are of tenour, as the ensuing examples.

Anno 1630. *the* 25 *of March, in London.*

	£	s	d
Marmaduke Grimstone of Northampton, lendeth mee 68. £. untill the first of May next comming: which summe (by his assignement) my Cashier receiveth of *Arthur Mannering*, in consideration of whereof I am to allow him certaine money; being, with principall	69	15	7
Day. 27. Assigned *Sybrant Johnson* upon *Thomas Coster*, for the accompt of *Seager Solt*, to receive 495. £. the remainer hath my Cashier received of *John Sybranson*, by assignement of the said *Coster*, with 9 £. 10. for sixe weekes time forbearance: the whole being 1630.	951	9	—
March. 30. Agreed with *Jacob Johnson* of Marken, to let him have 3000. Florines for Francksord, at 81 d. Flemish, to be repayd to mee, or Assignes, the first of June next; as the Exchange shall then returne from Francksord: this being money for the Company of *Edward Denis* at Northampton and mee, each one halfe, producing	1012	10	—
In part of payment of the same, I deliver him 18. Lasts, 7. Mudde of Rye, being in Company ½ for *Edward Denis*, and ½ for me; at 150. gl. each Last ready-mony, is gl 3834. 8. 12. The remainer have I made good in Banck (for him) upon the accompt of *John Johnson* Vinck, abating 22 ½ gl. for Banck-mony, at one *per Cent.* the whole produceth	1012	10	—

7. *Phil.* What use have those flambling strokes that are drawn in the Margine?

Sch. They have two uses: 1. They shew how farre is posted out of the Waste-booke into the Journall; and they are a sure marke that a man omit no parcell, being called away from his posting: neither to enter one thing twice upon the said calling away. 2. They shew how many Journall parcells are included in such a Waste-booke parcell: insomuch, that in re-pointing of the Waste-booke, a man may the easier see the quantity of the included parcells, when the Waste and Journall shall be compared against each other. Some draw those strokes on the right hand, where the money is; but that multitude of strokes darkeneth the money sums: *each his choice.* The Waste-book parcells ought with all convenient speed to be posted into the Journall, and Leager, to the end the Booke-owner may the better discerne how his case standeth with each man, and matter. Thus much of the Waste-booke in *Forme*, *Office*, and *Circumstances*: Now,

OF THE JOURNALL:

It being the first exquisite booke, wherein carefully must bee observed, that each parcell have it's Charge, and Discharge: that is, the true *Debitor*, and *Creditor*, wherewith each Journall parcell ought to begin: which being well apprehended, and with fit words (according to the nature of the matter) expressed, *is one of the chiefest principles belonging*

belonging unto booke-keeping. Marke well; hee that can diſcerne the true *Debitor* and *Creditor*, in any propounded propoſition (concerning this Art) hath the right (Theorick) *inward-ground-knowledge* and contemplation of the matter: and hee, and *onely* hee (with the helpe of Arithmetick) goeth firme in his action, to give each man his due, and booke his matters under due and true Titles. It is very requiſite (if poſſible it may bee effected) that the Journall be written by one man: for in times of controverſie hee can beſt anſwer for his owne poſtings.

8. *Phil.* What things are moſt requiſite in the Journall to be noted?
Sch. Three Notable things are to be noted in the Journall:

1. The *Matter* whereof it is made.
2. The *Forme* thereof.
3. The *Office* whereunto it is uſed.

OF THE JOURNALLS MATTER.

9. *Phil.* Proceed to the Explication of the firſt member.
Sch. The *Matter* whereof the Journall is made, may bee drawne to five chiefe branches: for it proceedeth
1. From the Inventary: as in the 10. and ſo to 61. place.
2. From Traffickes continuall Exerciſe: as in 62. place (including 205.)
3. From tranſporting of full accompts in the Leager unto a new leafe. See 206. place.
4. From the equalizing of Over, or, Under-weights, Meaſures, or the like. See 212. place.
5. From the Leagers Conclude, or Ballancing of the Leager. See 215. place.

10. *Phil.* Goe on with the firſt branch.
Sch. A uſuall Inventary generally conſiſteth in

Stockes,
Increaſing: improperly by means of
1. Ready-mony, and that in Caſh, in Banck, or both.
2. Wares remaining unſold for Proper accompt: under this ſecond member is included Houſes, Lands, Rents, Ships-parts; as alſo Wares unſold for Factorage, or Company-accompts, and thoſe that were formerly ſhip't unto another place, being as yet unſold for Proper, Factorage, or Company-accompts.
3. Debitors: and them againe in
1. People unto whom we formerly ſold: or, that promiſed us payment of exchanges, and the like.
2. Factors,
3. Partners,
4. Maſters,
that have not as yet given us full ſatisfaction.

Decreaſing: improperly by means of
4. Debt-demanders: and them in
1. People of whom wee have bought, or whoſe Bills wee have accepted.
2. Factors,
3. Partners,
4. Maſters,
unto whom wee as yet have not given full content.
5. Wares, partly ſould for Factorage, or Company-account.

11. *Phil.* In the above-ſtanding Table you ſpeake of Stockes Increaſing, and Decreaſing Improperly; explaine the word Improper.
Sch. Simon Stevin, diſcourſing of Merchants Booke-keeping, *fol.* 55. with *Prince Mauritz*,

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rits, concerning Stockes Increasing, and Decreasing: the Prince saith that, *Masters*, *Wares*, and *Debtors*, Increase Stocke: for the more a man hath of them, the greater will his Stock bee. Contrarily, *Debt-demanders* Decrease Stocke. Simon Stevin replyeth, to bee of another Opinion; expressing himselfe with the ensuing Instance: If (saith hee) in former bookes I bought of Peter a Bale of Pepper upon Time; that Pepper augmenteth not my Stocke: for Peter demandeth of mee the value, time being expired. In like manner, my Stocke decreaseth not, because Peter is a *Debt-demander*: for it's as much augmented by the Pepper. But if a Bale of Pepper be given mee, that, truely augmenteth my Stocke: for I enter, *Pepper-debtor* to Stocke. And, *fol.* 54. A Merchant giving certaine hundreds to Marriage with his *Daughter*, that decreaseth Stocke. By this may easily bee discerned, what Stockes Augmenter, and Diminisher properly is.

12. *Phil.* Speaking of Stockes Increasing, and Decreasing, you rehearsed in how many parts the substance of an Inventary did consist; but let mee now heare you *nominate* the true *Debtors*, and *Creditors* of the same *onely*, without any other Circumstances of Dictations.

Sch. To give you the better content, I will speake of each in order as they stand: and first,

OF THE READY MONY.

13. *Phil.* How booke you the Ready mony after the way of Debitor and Creditor?

Sch. Cash Debitor to *Stocke.*

14. *Phil.* Why make you *Cash* Debitor?

Sch. Because *Cash* (having received my mony into it) is obliged to restore it againe at my pleasure: for *Cash* representeth (to mee) a man, to whom I (only upon confidence) have put my mony into his keeping; the which by reason is obliged to render it backe, or, to give mee an account what is become of it: even so, if *Cash* be broken open, it giveth mee notice what's become of my mony, else it would redound it wholly backe to mee.

15. *Phil.* Why doe you use the word *Cash*, being the word *Mony* is in use amongst our Nation?

Sch. Simon Stevin treating of this word with *Prince Maurits* of *Nassau*, in the fift Head-point of his Princely Booke-keeping, *fol.* 52. saith, that hee could give none other reason, *but onely*, that this word is in *Use*, which if it were not, I account it better (saith he) to have said, *Mony is Debtor.*

Our Master usually alledged the difference between private, and generall discourses; shewing that many words are usuall among Dutch, French, and other Nations, with whom a Merchant doth trafficke: therefore hee thought it fittest to use generall words, as being generally knowne, and most usefull in Book-keeping; else (said hee) why should not *Money* beare it's *owne Name* as well as other commodities?

16. *Phil.* One other Question I have to demand before you proceed; which is, Why is *Stocke* made *Creditor*?

Sch. Because the word *Stocke* containeth in it, all what a man possesseth; whether *Money*, *Wares*, *Debts* due to us, or the like: and (marke this well) *Cash*, yea, each particular thing that I possesse, is but a member of that whole body *Stocke*; therefore by the joynt meeting of all those members, the body (*Stocke*) is made compleat.

17. *Phil.* Having passed the first part of Ready mony, treat now somewhat

OF THE MONY IN BANCKE.

For in the hands of the Honourable *Lords* of the Bancke, I have a certaine summe of mony; how shall I booke that?

Sch. Banck Debitor to Stock. *Nota: Banck* is a name uſed at Amſterdam, and elſe-where; there a Bancke is kept: being a place by the City appointed, where all Bills of Exchange of 60. *L.* ſterl. and upward, ought to bee payd and received: elſe in time of controverſie about ſuch bills as ought, and are not payd, and repayd there; the Lords of the Bancke (as I have been informed) will not give ſentence, but reject the parties, that rejected their Orders.

This name (*Bancke*) is knowne amongſt moſt Merchants; therefore will I uſe it, and many the like words appertaining to Book-keeping, that the beginner may be acquainted with the ſame. Between Caſh, and Bancke are two things to bee obſerved: 1. That Caſh may not bee ☞ *named*, but when money is either *really* payd, or *received*: but in Bancke wee (often-times) pay, and are payd onely by *Banck-bills*, which in effect are as aſſignements: by them is written upon our account ſuch monies as wee by bill, or, agreement are to have of others: by them is written from our account, ſuch monies as others, by bill, or agreement are to have of us. 2. Caſh often-times differeth from Bancke, becauſe Banck-mony is of a more worthier price. I have knowne it five *per Cent.* differ, becauſe of the multitude of Forraigne Coines that came into the Land; ſo that their owne monies were very rare to be gotten: and very few Forraigne Coines are by the Lords valued as Banck-monies, yet Bills muſt be payd, and repayd in Banck-mony.

18. *Phil.* Although it be improper in this place, yet will I move ſome other Queſtions of Bancke; becauſe it is under the ſame Title: as, Suppoſe a man at ſight of a Bill from my Factor, or Friend, maketh mee the ſame good in Banck preſently.

Sch. Banck Debitor to my Factor, or Friend.

19. *Phil.* Suppoſe the Bill was formerly by another accepted, and now made good in Banck upon my account.

Sch. Banck Debitor to the man that accepted the Bill; becauſe at the acceptance, I made him Debitor to my Factor, or Friend.

20. *Phil.* Suppoſe the Bill was formerly accepted by another, and now made good in Banck upon the account of another man by my order.

Sch. The man upon whoſe account the ſaid Bill was made good, (being for his owne account) Debitor to the man that had accepted the Bill.

21. *Phil.* Suppoſe that *A.B.* made good upon my account a Bill formerly accepted by *B.C.* how? &c.

Sch. Banck Debitor to *B.C.* writ in by *A.B.* for we muſt regard the ground-man.

22. *Phil.* The Accepting man payeth mee *per* Caſh, with allowance for Banck-mony.

Sch. Caſh Debitor to the Accepting man, for Principall and Allowance; and then, Accepting man, Debitor to Profit, and Loſſe, for the Allowance-mony.

23. *Phil.* But I writ at ſight of a Bill drawne by my Factor, or Friend, upon the account of the Preſentor.

Sch. The Drawing man Debitor to Banck; whether it be for his, or my account.

24. *Phil.* But the Bill was by mee accepted before, and now ordred another to pay it for mee: *Nota*, whether in Banck, or, out of Banck, that is nothing to mee.

Sch. The Promiſed man, whoſe Bill I accepted, Debitor to the Paying man; or, to him, who ordred the ſame to be payd, if hee who was Debitor upon my booke, did not pay it himſelfe: that concernes not mee, how the Bill is payd, if my order be performed.

25. *Phil.* But I pay the before accepted Bill *per* Caſh, with Bancke-monies allowance.

Sch. The Promiſed man, whoſe Bill I accepted, Debitor to Caſh, for Principall, and Allowance; and then, Profit and Loſſe, Debitor to the Promiſed man for the allowance.

26. *Phil.* Longer upon the Branch of Ready-mony I will not detaine you; proceed to the ſecond Branch, in order.

Sch. The

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Sch. The tenth place mentioneth severall matters, all included under the name of WARES: of which I will treat in order, according to the said Table.

27. *Phil.* Suppose I have remaining unsould in the house, for my proper account, Indigo, Bayes, Kersies, Durances, or the like.

Sch. Indigo, is Debitor to Stocke.
Bayes, Kersies, Durances, } are Debitors to Stocke, each *name* severally, in a place apart, as shall be instanced in the Leager.

28. *Phil.* Suppose I have many petties, as Pinnes, Needles, Thimbles, Sheares, Knives, Fish-hookes, and twenty the like Implements.

Sch. Haberdasheries, Merchandise, Norenburgherics, } Debitor to Stocke. The former were great Wares, and might be severed each apart in their owne proper place; but these are Pedling matters, and may bee brought under any Title that agreeth neerest unto their nature.

OF HOUSES.

29. *Phil.* How would you booke a House, or Hall?

Sch. House Muscovie, standing at the foot of Saint Dunstons hill, } Debitor to
Hall, Bishops-hall neere Bednall greene, } Stocke.

LANDS.

30. *Phil.* How shall I booke the Lands that I have?

Sch. Land at Streaton upon Dunsmore in Warwickshire, } Debitor to
Land at Sutton upon Bunington in Nottinghamshire, } Stocke.
Land at Hobye in Leicestershire, }

RENTS AND LEGACIES.

31. *Phil.* How shall I enter the Rents, and Legacies that I am to pay out of the before-named House, or Hall?

Sch. House called the Muscovie-house, standing at the foot of Saint Dunstons hill, Debitor to the *Demanding-men* his account of Rents, for Principall, and yeerly Rent. *Note*, All printed bookes (in generall) make the House Debitor to an accoune framed under the Title of

CHIEF-SUMMES OF RENTS:

but I thinke it fittest to have the Principall manifested upon the Mans account; because it may there appeare whence such yeerly Rents arise: for the Dictation of the Journall explaineth the time of all. If the Legacy bee upon the House onely, and not upon the Ground, and that House burne downe, so that wee are discharged from that charge; Re-write the parcell from the House Debit, upon the Man, for Principall, and Rent-summe, then is that cleared.

32. *Phil.* How shall I booke the yeerly Rent of him that dwelleth in Bishops-hall?

Sch. The In-dwelling Man Debitor to Bishops-hall for the yeerly Rent; because the Hall is charged for the Reparation.

33. *Phil.* There is a Rent, or Legacy due to mee from another house, how shall I enter that?

Sch. The people that are to pay those Rents, or Legacies, their account of Rents, or Legacies, Debitor to Stock: because I would keep those Rents from their trafficking account.

JEWELLS AND MOVEABLES.

34. *Phil.* I have Gold, or Silver Goblets, Rings, Brasse, Copper, Tinne, Pewter, Bedding, or the like Trinckets, how? &c.

Sch. Jewells, Moveables (or what *Name* you please) Debitors to Stocke: what they are the Journall expresseth in particular.

SHIPS-PARTS.

35. *Phil.* I have ½ parts of one ship, and ¼ of another: how? &c.

Sch. Ship the Dragon of London, under the goverment of *William Willing*, Knight. } Debitor to Stocke
Ship the Red Lyon of New-castle, in the administration of *John Geering*, Master. } Debitor to Stocke

36. *Phil.* Having entred Domesticke affaires for *Proper* accounts, proceed to Domesticke affaires in *Factorage* and *Company* accounts: and first of

WARES UNSOULD FOR FACTORAGE ACCOUNTS.

Sch.
- *Edward Denis* of Northampton his account of Kersies, Debitor to Stocke: if but one sort; but if of many sorts, under one Title.
- *Edward Denis* of N.N. his account of Commodities, Debitor to Stocke.
  - ☞ If they are for Masters that are in Company;
- *Jasper Johnson*, and *Gobert Peterson*, in Company each ½ their account of Indigo, Debitor to Stock.
- *R.C.* ½ & *E.D.* ½ in Company, their account of commodities, Debitor to Stocke.

Nota: Here is to bee considered, whether these Wares are all unsould, or, part sould: if all unsould, and stand onely charged with their first charge; then in the former bookes was entred, *Ballance*, Debitor to *Edward Denis* of Northampton, his account of Kersies for quantity and mony: and consequently, in this booke must bee entred as the first parcell above, both for quantity, and mony. But if part of those Wares are sould in the former bookes, and that there is Wares, and Mony, both in Debit, and Credit of that (or the like) account; then in former bookes ought the Journall parcell to bee entred: Ballance Debitor to *A.B.* his account of commodities, for Peeces, and Money: entring in Credit side, all the Debit peeces under the Credit peeces; and all the Debit money, under the Credit money, and so adde them both together, to make one generall summe in Credit, to wit, Peeces to Peeces, and Mony to Mony. Secondly, take all the quantity of the sould Peeces, and the Mony that in Credit did arise in the former booke by the sale of those Peeces, and Journalize them as this:

E.D. of Northampton his account of commodities, Debitor to Ballance, for Peeces, and Mony: entring in Debit side all the sould Credit Peeces, under the Debit Peeces: and all the Credit Mony arising from those sould Peeces, under the Debit Mony; adding then, Peeces to Peeces, and Mony to Mony in Debit, they will make in Peeces, and Mony, one generall summe, like that in Credit. In this second was entred in the former bookes, *E.D.* his commodities, Debitor to Ballance, and consequently here; Stocke must bee Debitor to *E.D.* his account of commodities: but this being a member of Stockes Decreasing, and wee are as yet in Stockes Increasing, the property of the matter will not tolerate to speake

ſpeake of it here; therefore I muſt forbeare untill places opportunity permit. See the 46. place.

37. *Phil.* Proceed to

WARES UNSOULD FOR COMPANY ACCOUNT.

Sch. Indigo in Company for *George Tate* at Sutton upon Bunington in Nottinghamſhire, and mee, each ½, Debitor to Stocke.
Bayes in Company, ½ for *E. D.* of N. and ½ formee, Debitor to Stocke.
Kerſies in Company for *Robert Cliſton*, and *James Tanton* each ¼, and ½ for *William Hardington*, and mee, Debitor to Stocke.
Durances in Company ½ for *A. B.* ½ for *B. C.* and ½ for mee, Debitor to Stocke.

The ſame conſiderations that before did ariſe in Factorage accounts, (to wit, Whether the Wares are wholly unſould; or, part of them ſould) doe againe ariſe here, nothing differing, but onely in the words of the Title, which eaſily may bee diſcerned: and therefore the againe Rehearſall is here omitted: if I knew that my weake apprehending Learner did but in thought deſire the enlargement, I would be tedious to the Preſſe for their learnings-ſake. This is the cauſe why I omit the like expreſſing in *Wares abroad, unſould, for Proper, Factorage, and Company accounts*; elſe, as in *Wares*, for Factorage, and Company accounts, ſome are wholly unſould at the Concluſion of our Bookes, and ſome of them are ſould in part; even the like may, and doth happen in *Factorage*, and *Company* Sendings and Voyages, againſt which ſales, the Selling man ſtandeth Debitor to thoſe Sendings for *Factorage*, and Voyages for Company accounts: In-ſo-much, that all thoſe accounts being croſſed in manner, as in the 36. place is inſtanced, then muſt wee in this place make Stocke a Debitor, unto the which we are not as yet come.

WARES ABROAD UNSOULD, FOR PROPER ACCOUNT.

38. *Phil.* How ſhall the unſould Commodities bee entred, that are under the hands of our Factors in England, France, Denmarke, &c. ſuppoſe they were Sugars, Pepper, Woade, Nutmegs, or the like?

Sch. Voyage to Stoad in Denmarke, conſigned for my account to *Robin Hood*, Debitor to Stocke. The Journall expreſſeth what they are, by meanes of Letters, or Accounts from the ſaid Factor.

Wares abroad, unſould, for his or their account, *whoſe Factor I am.*

39. *Phil.* This is ſtill upon the ſecond Member of the Inventary, as in the 10. place; but from whence ariſeth this kinde of Entrance, that I being a Factor, ſhould as Factor, keep an account againſt another Factor, for the man, whoſe Factor I am?

Sch. The Explication of this Queſtion, is to bee handled in the Diſcuſſion of the *Factor-table*, in the 122. place; but becauſe of orders ſake here in the Inventary, ſomething I intend to enter, which ſhall begin with the Originall, that the proceeding may the plainer be underſtood, and is thus: *A. B.* in my former bookes, ſent mee Commodities to ſell for his account, which Wares (at the receit of them) I booked in fit *Forma*; through times contrariety thoſe Wares were not Vendable here: of the which I adviſed my Maſter, whoſe Factor I am. The tenour of his next Letter to mee concerning the ſame, was to doe therein as for my ſelfe: with mine, I ſent of his Wares into France, and did charges upon the ſending of them, whereof by Letter I had advice, that they as yet are unſould; and ſo I brought them from former bookes.

Phil.

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40. *Phil.* Let mee heare you enter this according to the nature of the Inventary.

Sch. They were sent before; and therefore I enter now,

Edward Denis of Northampton his account at Roan in France, in the Administration of *P.D.* Debitor to Stocke; for the charges by mee done at the first sending. See *46.* place.

41. *Phil.* But suppose the charges that you did at the first sending were writ off from his above-named Roan account, unto his account Currant, being that I would have all disbursed mony upon one account; and therefore that account hath no charge now upon it.

Sch. Edward Denis of Northampton, his account at Roan in France, in the Administration of *P.D.* is Debitor to Stocke: *Nota*, for a Blancke summe, both in Debit, and Credit; and must so bee carried to each account *per Formam*, because there must not bee a Debitor without a Creditor, nor the contrary.

42. *Phil.* Suppose *P.D.* had in the former bookes made sale of part, or, whole; whereof you had advice then, but no Returnes. See *46.* place.

Sch. P.D. at Roan, for the proper account of *E.D.* at N.N. Debitor to Stocke; for as much as the knowne sales import: and so I passe forward, according to the Tables tenour, unto

Wares abroad, unsould, for Company account.

43. *Phil.* I perceive you cleave close to the Table.

Sch. Schoole-men (as I have read) say, that a good Disputant ought never to digresse from the propounded proposition, untill it bee discussed. Neither ought any Writer to commit a digression from the grounds of his intended subject; as is here the before-entred Table in the 10. place, as also the ensuing three Tables: to wit, The Table of Accounts *Proper* in the 63. place: the Table of *Factorage*-accounts in the 122. place: and the Table of *Company*-accounts in the 174. place. From these I intend not to stray; but in order will worke upon them (as the Tables shall deliver matter thereunto:) the more, because any one which shall have occasion to seeke a matter in any of those particular Tables, whether in the *Inventaries*, *Proper*, *Factorage*, or, *Company*-Tables, may presently know what goeth before, or, followeth his desired matter.

44. *Phil.* But to our intended purpose; rehearse some Instances of Company unsould Wares.

Sch. Voyage to Roan, consigned to *Pierre de Pont*, being in Company for *James Bartram*, and mee, each ; ——— } Debitor to Stocke.
Voyage to Lisborne, consigned to *Pedro del Verge*, being in Company, ½ for *Robert Clifton*, and Partner, ½ for *James Joyner*; and ½ for mee. ———

45. *Phil.* Having in order waded through the second branch of the Inventary-Table, in the 10. place; proceed to the third branch of Stockes Increasing: being

DEBITORS, OF WHOM WEE ARE TO HAVE.

Sch. Foure in number are they comprehended under, in the third branch of the 10. place, and may all be joyned as under one; yet in briefe I will touch each apart: as

1. *B.C.* to whom wee formerly sould, or, that hee had accepted our Exchanges, Debitor to Stocke.
2. *C.D.* at Venice my account Currant, Debitor to Stocke.

3. Partner,

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- 3. Partner,
  - Who hath part of my eſtate in his hands, to bee imployed by him for the good of our Company: *N.N.* my account by him in Company, Debitor to Stocke.
  - Whoſe part of Stocke is in my hands to be by mee imployed, and I am for him in disburſe: *N.N.* his account by mee in Company, Debitor to Stocke.
- 4. *M.M.* at Colcheſter his account Currant, Debitor to Stocke.

By the word *Currant*, doe not I underſtand the account that is oppoſite to an accounte of *Time*, (for I diſtinguiſh them by the name of *Time*, and Ready-mony) but by *Currant*, I underſtand, a *Running* account, (*Conte-Courante*) upon the which all things may paſſe, as well for time, as Ready-mony.

46. *Phil.* Thus I ſee you have paſſed through the three branches of Stockes Increaſing, with the dependances of the ſame in a briefe manner: what followeth next to treat of?

DEBT-DEMANDERS.

Sch. In the 10. place is ſhewed, that Stocke hath (Improperly) a Decreaſing part; and that againe is divided into five Sub-diviſions: of theſe in briefe likewiſe, after a plaine manner: as thus,

Stocke is Debitor to
- 1. *D.E.* Of whom wee formerly bought, or whoſe Bills in former bookes wee accepted, and preſently booked them, but not due to be payd in thoſe bookes.
- 2. *E.F.* at Conſtantinople, my account *Currant*; for that hee hath made mee more Returnes than my ſould Wares did import.
- 3. Partner,
  - My account by him in Company, he having payd out more than his part doth import.
  - His account by mee in Company: I having received into my hands mony for ſould Wares, and detaine his part thereof, where he ought to have it.
- 4. *F.G.* His account *Curiant*; the Credit of which being heavier than his Debit: but whether it bee in Ready-mony, or, for Wares ſould upon time, that's not materiall, in reſpect of this *Running-accounts* forme.
- 5. *G.H.* His account of Kerſies, for ſo much as was ſould upon that account in the former booke: See 36. place.
- *Durances* in Company, ⅓ for *A.B.* ⅓ for *B.C.* and ⅓ for mee: for ſo much as in the former booke was ſould upon that account: See 37. place, it being compared with this.
- *Edward Denit* of Northampton, his account at *Roan in France*, in the Adminiſtration of *P.D.* for as much as the knowne Sales import. *Nota*, in the 42. place, the Factor was made Debitor to Stocke, for the like ſumme: therefore our Stocke ſtandeth well in the like caſe with others. Againe, wee have our firſt charges done us good unto our Stocke in the 40. place.

Stocke Debitor to Voyage to Lisborne, conſigned unto *Pedro del Verge*, being in Company, ⅓ for *Robert Clifton*, and Partner ⅓ for *James Joyner*, and ⅓ for mee: for as much as the knowne Sales import. You muſt conceive, that *Pedro del Verge*, *Our* account, being in Company, ⅓ for *Robert Clifton*, and Partner ⅓ for *I.I.* and ⅓ for mee: either *ſtandeth*, or, *ſhould ſtand* Debitor to Stocke, for the like ſumme, that Stocke ſtandeth Debitor to the Voyage for the ſales; for the *Voyage* cannot have a Credit, but by one, or more Debitors that *even* Counter-poize that Credit.

47. *Phil.* I have ſeene your *Dexterity* in the handling of the Inventary-Table, as alſo in the booking of a mans knowne eſtate; but if a Merchant will not have his eſtate knowne, how

how will you behave your ſelfe therein? Ha! I thinke I have pos'd you now. Now you are ſtall'd, I trow.

Sch. In ſuch difficult Queſtions you cannot debarre mee, to take the aide of ſome Renowned Authors: for in the firſt place of our Dialogue I feared my weakneſſe, becauſe I frequented not the daily Examination; but although I frequent not the Schoole, I am yet not ignorant of what the Authors paſſages are upon this Subject: and therefore I will decide your Queſtion, with the Solution of Maſter *Henry Waninghen* in the firſt Chapter, the 17. Queſtions anſwer; his words are theſe: *Caſh muſt bee entred in place of Stocke, making all that is due to us Debitor to Caſh: contrarily, Caſh Debitor to all them that are to have of us.*

With him (in the very ſame words) agreeth his Diſciple *Joannes Buingha*, who now at Amſterdam, after the death of his before-named Maſter, ſucceedeth his place in Schoolemaſterſhip: See the 38. page of his booke, printed 1627.

J. Carpenter Gent. in his *Moſt Excellent Inſtruction*, printed in London 1632. is a direct *Imitator* of both the former: See *fol.* 20. 24. of his booke: and no marvaile; for the greateſt part of his publiſhed booke, is nothing elſe but a generall copy of *Henry Waninghens* booke, both in words, and number of the Queſtions. *J. C.* in his Epiſtle to the Reader, pretendeth Ignorance, of not knowing the Author, who in the French Language many yeeres agone was eaſie to be found.

48. *Phil.* Shew mee ſome Inſtances how they would booke their paſſages.
Sch. In briefe I will: and firſt,

OF THE WARES.

Grograines,
Kerſies,
Durances,
} Debitor to Caſh.

Of the People that owe to us.

Robin Good-fellow,
Herman Hard-head,
John Gentleman,
} Debitor to Caſh.

Of the People that we owe unto.

Caſh Debitor to { *Rowland Red-beard.* / *Ralph Would-well.* / *Reynſt Reach-farre.*

49. *Phil.* Suppoſe a man at the making of his Inventary hath ſome mony; how ſhall hee booke that?
Sch. The before-named in the places of their bookes mentioned, ſay, *The ready-mony is not to bee entred, till you diſburſe the ſame.*

50. *Phil.* Suppoſe with part of that concealed mony you bought *Wares*, and with other part, payd them unto whom you are indebted: how enter you that?

Wares,
People,
} Debitor to Caſh.

51. *Phil.* This being thus rehearſed, what will you conclude; have theſe (thinke you) digreſſed?
Sch. Suppoſe they had, what's that to mee? But becauſe you ſhould not flout at mee, thinking my capacity to bee ſo ſtupid, that it is void of diſtinction, I will in ſome briefe notes onely touch the ſame.

Firſtly,

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Firſtly, let mee conſider whether the Book-owner be more indebted than his Eſtate is worth; which if hee bee, then is their entrance good, for his Eſtates concealment: *for the Debit ſide of Caſh ought to bee heavieſt, or, having no money, it muſt bee even, becauſe all is payd out*: but if hee have any Eſtate, then is the *Creait* of his Caſh (who ſtandeth in *Stockes* ſtead) heavieſt: and therefore an *Errour*, being there is more payd, than was received.

Secondly, the commodities that wee have at the making of our Inventary, were bought in *former* bookes, and there made *Debitors*; and that wee now enter them againe *Debitors* to *Caſh*, is to re-buy them: and conſequently, in place of book-reforming, *book-deforming*, and an *undefendable Errour*.

Thirdly, the People whom wee now make *Debitors* to *Caſh*, are *abſolutely* our *Debitors*; and doe wee *pay* them, who are to *pay* us? many men would deſire to bee *our* Debitors.

Fourthly, As ſenſeleſſe is it, to make Caſh *Debitor* to People that are to have of us; will they that are to have of us 100 l. for a bill of Exchange by us accepted, ſay, *Come my Friend*, you have accepted an Exchange, to pay at time expired, which is now: ſend your man to my houſe, and the mony ſhall incontinently be payd to him? *I thinke nothing leſſe*.

☞ Fifthly, Caſh may never be ☜ *named*. *Nota, not named*, but when *money* is either truely, and really payd, or, received, as in the 17. place is mentioned. But if theſe People enter *forged* Imaginaries in the *Fore-front* of their bookes: what is not to bee expected before the *End*?

Sixthly, The *Stocke* which they ſeeke to *conceale*, is manifeſted in the *difference* of Caſh it ſelfe. For let them tranſport their *Caſh*, and they ſhall finde (if as before is ſaid, that their Eſtate ſtand well) that *Caſh* is, and in tranſporting forward, alwaies remaineth *Creditor*. Ballance that *Caſh*, and tell mee what ſhall be done with the *difference*. Carry it to a new account, what then? there it will prove to be *Stocke*. Carry it to Profit and Loſſe, there it will prove to be *Stockes Augmenter*. *Wonder it is*, that theſe and many other *Forraine-bred-defects*, muſt now bee *clothed in Engliſh Attire*, and paſſe for currant amongſt us! Surely, our Judgement is weake in the *diſcerning of this Art*.

52. *Phil.* I perceive their paſſages in booking of their Matters, doth not digeſt with you; is there a more plaine way? diſcover that.

Sch. If we were as *Exact Diſcuſſers*, as we are *Imitators*; wee had not been ſo *beſotted*, as to entertaine thoſe Forraine defects, having *better at home*.

Looke into *James Peele*, whoſe well-entrances, through neglecting Age (or diſdaine of Domeſticke Writers, and extolling of Forraine) are as ſtrange to us, as though (as the ſaying is) they were written in Heathen Greeke. Hee ſheweth us the fit ground-worke, how to conceale a mans Eſtate, in the booking of his private accounts, and matters manifeſted for Merchandizing.

53. *Phil.* Inſtance ſome particulars, how to booke the manifeſted part.

Sch. You ſpeake of *Parts*, whether hee bring in *Part*, or, *All*, who can certainly know that? being that wee can but *Aime* at it, as the Blinde at the *Colour* of *Cloth*. And for that which hee manifeſteth, may bee

entred { Caſh, / Bancke, / Perpetuanes, / *Marmaduke Man*, / *John Knoll* at Lisborn, my account Proper, } *Debitor* unto the *Private* account.

54. *Phil.* How ſhall the Maſter, or Booke-owner, enter into his *Private* bookes the things manifeſted for Merchandizing?

Sch. Generall account for Trafficke, Debitor to { Caſh, / Bancke, / Perpetuanes, / *Marmaduke Man*, / *John Knoll* at Lisborne, my account Proper. }

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55. *Phil.* Suppose there is gained upon Wares sould.
Sch. Wares Debitor to Private account, for the Gaines; doe the like in Factor accounts, and all other, upon which Gaines ariseth.

56. *Phil.* Suppose I lose by Wares, or Exchanges.
Sch. Private account, Debitor to Wares, Exchanges, or, unto that account, upon which Losse ariseth.

57. *Phil.* At the Conclude of my Booke, I surrender *Monies, Debts*, and *Unsould-wares*.
Sch. Private account Debitor to Cash, Men, and Wares, each *name* severally.

58. *Phil.* How shall the Booke-owner enter backe into his private Bookes the *Surrendred* severall matters.
Sch. Cash, Men, Wares, each *name* severally, Debitor to Generall account for Trafficke.

59. *Phil.* How shall the Booke-owner enter into his Private Booke, the Gaines that are found upon his Booke of Trafficke?
Sch. Generall account for Trafficke, Debitor to Profit, and Losse.

60. *Phil.* But if hee lost in his Booke for Trafficke.
Sch. Profit, and Losse Debitor to Generall account for Trafficke; because it hath *Surrendred* backe lesse, than formerly was confidented unto the same: Judge of the Gaines likewise, that the Generall account for Trafficke yeelded more, than the first in-laid Principall. Here you see the matter *plainly discussed*. Here you see the ground-worke, by which they are *confuted*, gathered from *one* of our *owne Nation*; which to their mis-entrings might rather have been

A worthy Refutation,
Than, by their Approbation
To bring them to our Nation.

But it seemeth that this Absurdity (and many more, which upon due Examination of their workes apparently *I can make* appeare) was not *discerned*, or, being *discerned*, how to amend it, *Experience had not befriended them*.

61. *Phil.* Rehearse some other Instances of their Mis-entrances, that (for the Reader) they may be as *Buyes* in this *Sea*, to keep him from Ignorances Ship-wracke.
Sch. Very loth I am to *pry* any further into their Bookes: for their *Absurdities* are many in divers matters. And if I should dive into them all, it would bee thought that I onely uttered *Satyricall Snarlings*, where my *plaine meaning* is, to stirre them up to a more *serious study*, that the *silly* beginner bee not frustrate of his Expectation: seeking in them (as one saith) *Sapientes*, but finding *Apedia*: therefore let mee proceed towards our intended purpose.

62. *Phil.* Well; for this time let us doe as you desire: What followeth next to treat of, seeing the *Inventary*, with the Dependances (which is the *first matter* whereof the Journall is made) are discussed?
Sch. The second matter whereof the *Journall* is made, is the next thing in order that wee are to treat upon; and proceedeth from

TRAFFICKES CONTINUALL EXERCISE,

as in the Ninth place is rehearsed: wherein is to bee considered three Principall accounts, consisting

In

In { *Proper* / *Factorage* / *Company* } Accounts: and each of these a-gaine, in { *Domesticke-affaires*: for so I terme those things, which I in actuall Administration, administrate as chiefe Manager in the matter; whether in *Proper*, *Factorage*, or, *Company* accounts. / *Forreine-affaires*: for so doe I nominate those matters, that another administrateth as chiefe Actor in the matter, without hand-action of mee, or, mine: { *Factor* / *Partner* } and thus doth my ——— { With the Wares, Bills, and Monies that I send to him, to bee imployed for mee. / *Friend*: unto whom I sent my Masters Wares, because they were not *Vendible* here, as in the 39. place is expressed: the said *Friend* is to bee countable for the Sales thereof to mee, and I to my Master, with whose order I sent them thither; hee not having any acquaintance with the man, nor Trading for that place. Of these I intend to treat in *Order*, as they are entred in the above-standing Table: but first I will booke some exquisite

Rules of aide, very requisite in Trades continuance, to be learned without booke.

1. Whatsoever commeth unto us (whether Mony, or Wares) for Proper, Factorage, or Company account, the same is ——— *Debitor.*

2. Whosoever Promiseth, the Promiser is ——— *Debitor.*

3. Unto whom wee pay (whether with Mony, Wares, Exchanges, Assignations) being for his owne account: that man is ——— *Debitor.*

4. Unto whom wee pay (as above) for another mans account:
The man for whose account wee pay, is ——— *Debitor.*

5. When wee buy Wares for another mans account (whether wee pay them presently, or not, that is all one in the entrance) and send them unto him, or unto another by his order,
The man for whose account wee bought, and sent them, is for the Wares, and Charges, ——— *Debitor.*

6. If wee deliver an Assignation unto any man (whether it bee our owne, or anothers) that man for whose account we deliver that Assignation in payment, is ——— *Debitor.*

NOTA,

This is much like the third Article, but this is here thus entred, because this Article is here more largely explained, for the better understanding of Assignations.

7. When wee, or any other man for us, sendeth commodities unto another Land, or Towne, to bee sould, for *Proper*, or *Company* account, then is

1. Whatsoever goeth from us (whether Mony, or Wares) for Proper, Factorage, or Company account, the same is ——— *Creditor.*

2. Unto whom wee Promise, the Promised man is ——— *Creditor.*

3. Of whom wee receive (whether Mony, Wares, Exchanges, Assignations) being for his owne account: that man is ——— *Creditor.*

4. Of whom wee receive (as above) for another mans account:
The man for whose account wee receive, is ——— *Creditor.*

5. When wee buy for our selves, or for another man, and pay not presently,
The man of whom wee bought those Wares, is ——— *Creditor.*

6. Whosoever delivereth an Assignation unto us upon any man, for his own account: the man of whom we received it, is *Creditor.*

OR,

Upon whom I deliver mine Assignation, to bee payd by him for his owne account, that man is ——— *Creditor.*

OR,

Whosoever (to pleasure, or accommodate mee) payeth my Assignation; the accommodating man, is ——— *Creditor.*

7. When wee receive advice from our Factor, that those sent commodities, or part of them are sould, or lost, then is

Voyage to ſuch a place conſigned to ſuch a man——— *Debitor.*

8. When wee pay Cuſtome, Inſurance, or other charges, upon the ſending of thoſe commodities, then is
Voyage (as above)——— *Debitor.*

9. When wee cauſe the ſent goods to bee inſured, but pay it not preſently, then is
Voyage (as aboye)——— *Debitor.*

10. When wee Inſure any mans ſent Wares, and receive the mony preſently, then is Caſh——— *Debitor.*

11. When wee Inſure any mans ſent Wares, and receive not the mony preſently, then is the man, for whoſe account wee Inſured thoſe Wares,——— *Debitor.*

12. When wee receive advice, that the former ſent Wares, or part of them are ſould, then is
The Factor that ſould them for our account——— *Debitor.*

13. If any man draw Exchanges upon us for himſelfe, or for any other man, the man for whoſe account the ſame was drawn, is——— *Debitor.*

14. If wee remit Exchanges unto any man, for himſelfe, for mee, or any other man:
The Factor, if for mee, or the man for whoſe account it was remitted, is— *Debitor.*

15. When wee loſe by gratuities given, whether great, or ſmall, or howſoever, then is Profit and Loſſe——— *Debitor.*

Voyage to ſuch a place conſigned to ſuch a man——— *Creditor.*

8. Caſh, or charges of Merchandizing is *Creditor. Nota*, divers Merchants keep ſuch an account of charges of Merchandizing, eſpecially thoſe that have Caſhiers within their owne houſe,

9. The Inſurer is——— *Creditor.*

10. Inſurance-reckoning, Or Profit, and Loſſe.— } is *Creditor.*
Chuſe of theſe which you pleaſe.

11. As above——— *Creditor.*
Nota,
Merchants that trade much in this kinde, uſe an account in their bookes, called *Inſurance-reckoning.*

12. When wee receive *Returnes*, either in Mony or Wares, in lieu of thoſe ſould Wares, then is
The Factor that payeth us, or cauſeth us to bee payd,——— *Creditor.*

13. If wee draw Exchanges upon any man for himſelfe, or for any other man, the man for whoſe account wee draw, the ſame is——— *Creditor.*

14. If any man remitteth Exchanges unto us for himſelfe, for mee, or for another man;
The Factor, if for mee, or the man for whoſe account the ſame was remitted to mee, is——— *Creditor.*

15. When wee gaine by gratuities received, whether great, or ſmall, or howſoever, then is Profit, and Loſſe——— *Creditor.*

63. *Phil.* Having thus placed your *Rules of Aide*, proceed (as was determined) to the firſt of your before-mentioned Principall accounts.

Sch. The firſt nominated Principall account (for plaine apprehenſions ſake) I will *diſplay* under the forme of account

Proper,

Proper, in { *Domeſticke-affaires*, whoſe parts may be { *Buying*, upon ſeverall conditions: See the 64. place. / *Shipping of Wares* to another Towne, or Land, to bee ſould for my account: See the 85. place. / *Selling* upon ſeverall conditions: See the 92. place. / *Abatements* upon { *Wares*: See the 103. place. / *Mony*: See the 106. place. / *Receiving*: See the 108. place, having 12. branches. / *Gratuity*: See the 110. place. / *Paying*: See the 111. place.

Forrain-affaires, conſiſting in { *Advice*, that the ſent goods, or part of them are { Sould: See the 113. place. / Loſt: See the 117. place. / *Returnes* in { *Wares*: See the 119. place. / *Mony*: See the 121. place.

64. *Phil.* The Table being entred in briefe as above, requireth an explaining; therefore let me ſee your Entrances upon each member apart.

Sch. The parts being divided into Affaires *Domeſticke*, and *Forraine*, I intend to treat firſt of the firſt; and therein againe of the branches orderly as they follow, whoſe beginning is with

BUYING.

65. *Phil.* I *buy* Wheat, and pay for the ſame preſently, even upon the receit thereof: How ſhall I enter that?

Sch. Wheat Debitor to Caſh. *Nota*, Some will, that of the like Paſſages ſhould bee made a double Entrance, becauſe upon all Occaſions the mans name might bee found upon the Alphabet: each doe his pleaſure; I account this way cleare, and evident. For afterward if any controverſie ſhould ariſe, that booke (from whence the Queſtion ariſeth) will ſhew the Yeere, and Moneth; then is it upon my booke eaſie to bee found. *Nota*, All accounts of *Commodities* muſt have lines *within*, to keep the quantity of *Ells*, *Meaſure*, *Weight*, and the like.

66. *Phil.* I buy Rye Contant, but pay not inſtantly.

Sch. Rye Debitor to the *Man* of whom I bought it. *Nota*, the word *Contant* ſignifieth, *upon Demand*; and that againe, for 1.2.3. daies, or 1.2. or 3. weekes: generally, it is included under one moneths time; for that which is contained under the *nomination of moneths*, is 1.2.3. or more moneths.

67. *Phil.* I buy upon two moneths time a little parcell of Pepper, Ginger, Cloves, or the like; ſome one parcell to the value of 10. ℔. and ſome leſſe.

Sch. Groceries, Debitor to the *Man* of whom I bought them: underſtand my meaning, which is not, that I ſhould make the Commodity Debitor to the *Mans ſervant*, becauſe I bought it of him; but unto the Principall, or Man, *to whom it belongeth*, in reſpect of my knowledge. *Nota*, the Entrance of that which I buy, upon 2. Daies, 2. Moneths, 2. Yeeres, is all as one: for my acknowledged man muſt bee knowne upon my bookes, as well for 2. Daies, as for 2. Yeeres.

68. *Phil.* I buy Latton-wyre upon 3. moneths paying $\frac{1}{4}$ part preſently.

Sch. Latton-wyre Debitor to the *Man Principall*, from whence it came. And then, *Man Principall*, Debitor to Caſh, for the $\frac{1}{4}$ part now payd. I enter this thus in $\frac{1}{4}$ parts; becauſe ſome make the Bought Wares Debitor to the Selling man, for the part upon Time: and Wares Debitor to Caſh, for the part payd. Here you ſee Wares are divided into two parts, (which is unſeemly) and therefore muſt have two Journall parcells: ſo there is every way as much writing, as to make the Wares Debitor to the man for the whole; and then, him Debitor to Caſh for the payd part. But if I buy ſeverall Wares to pay $\frac{1}{4}$ part in money, what brave diviſions would then ariſe? For each parcell muſt have two Debitors, and Creditors,

Creditors, which will bee no ſmall trouble; or elſe they muſt learne to place their parcels with more judgement.

69. *Phil.* I buy Cloth upon 9. moneths Time, which is to ride out ½, then to diſcount for 6. moneths: paying for them in Bancke, and *enjoy* Bancke-monies allowance in hand.

Sch. Cloth Debitor to the *Man*, for the whole coſt upon 9. moneths: *and then*, the Man Debitor to Cloth for the Diſcount; *and then*, the Man Debitor to Bancke for the ſumme writ in: *and then*, Caſh Debitor to Profit and Loſſe; becauſe the mony by mee written in Bancke, and the Diſcount, counter-vailed the firſt Principall upon 9. moneths.

70. *Phil.* I buy Barly upon ½ time, diſcounting inſtantly; paying part in Mony, part by Aſſignement, part with Rye: the remainer in Bancke, *abating* ſo much as the Banck-monies allowance is worth.

Sch. Barly Debitor to the *Man*, for the whole upon 8. moneths: 2. the Man Debitor to Caſh for the ſumme payd: 3. the Man Debitor unto him, who was to pay my Aſſignation for his owne account: 4. The Man Debitor to Rye, for the delivered value: 5. The Man Debitor to Bancke for the ſumme made good, either upon his account, or, upon the account of another, by his order: 6. The Man Debitor to Profit, and Loſſe, for Banck-monies allowance; becauſe this, and the Banck-mony, make both but one compleat part of payment: but if I had writ in Bancke his compleat part of payment, and hee made good the mony for Bancke allowance roinee, by paying it in hand; then muſt wee enter, Caſh Debitor to Profit, and Loſſe: 7. The Man Debitor to Barly for the 8. moneths diſcount. *Nota, Henry Waninghen, Chapter* 2. *Queſtion* 14. entreth the Man Debitor to Profit, and Loſſe, for the diſcount. *Paſſchier Gooſſens*, 3u Hamburgh, printed 1594. *parcell* 44. 47. and others, entreth the like. *Johannes Bungha, folio* 39. *Queſtion* 7. entreth the like. *J. Carpenter, fol.* 34. his booking is with *Henry Waninghen* the 14. *parcell* alike; and is onely an Imitator: and ſo of other Authors. But *Premeditation* ſheweth, that the *Rebates* of commodities ſhould *not bee* carried unto Profit, and Loſſe, as our printed Authors in generall doe, without any further in-ſight into the nature of the matter: For *Barly*, which before was *Barly* upon *Time*, is now become *Barly* for *Ready-mony*; which at the buying (in reſpect of the Time I was to ſtand out, and have the uſe of the mony in *mine own* hands) coſt mee *more* than it now will yeeld mee *Ready-mony*; the while then *Barly* upon 8. moneths was more charged at the buying, than it now is worth *Contant*, reaſon requireth that *Barly* ſhould bee *diſcharged*, becauſe I have diſburſed my mony: *See Ralph Handſon upon Abatements in his Table.*

This muſt bee well regarded in *Rebates*, to the end, that each *Horſe* may beare his owne Burthen; well *noting*, that the *Rebates* are not made good in *mony*: *See Ralph Handſon.*

☞ But if wee buy ſundry commodities, and have an allowance upon the whole buying, then muſt wee enter,

The Man of whom I bought, Debitor to Profit, and Loſſe Proper: for *no one* commodity may *enjoy the allowance* made upon the whole Cargo, or Parcell; and to make a diviſion *pro rato*, of each commodities Capitall, would bee a troubleſome (but true) worke: therefore Profit and Loſſe is the brieſeſt carriage in ſuch matters, being the *Facit* after either of the wayes, redoundeth unto our finall advance for the Abatement. This in briefe:

Buying { For Ready-mony, and preſently pay: See the 65. place. / Upon Time, the conditions being ſeverall: See 66, 67, 68, 69, 70.

BARTER, OR TRUCKE.

71. *Phil.* I buy Wares, for other Wares; the value being equall.

Sch. In-bought *Wares* (what name ſoever) Debitor to the Delivered *Wares*: this is ſeldome ſeen. ☞ But if writing bee not tedious unto us, or wee not paper-penurious, the beſt, and moſt uni-forme booking (in reſpect of the generall varieties) of giving, or receiving of diverſities (being Wares, and Mony, or ſeverall Wares) is to make the received Wares Debitor to the Trucking Man; and then, the Trucking Man Debitor to the Delivered Wares.

Phil.

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72. *Phil.* You have related your minde in things of an Equall value; but if I buy Wares, paying with *other* Wares, and Mony:

Sch. Henry Waninghen, Chapter 2. unto the 6. *Question*, answereth in Dutch; **'t Goet datmen Koopt Debit aen Cassa, Daer naer, Cassa Debit aen't goet datmen verghecft.** *I English it:* The Wares that wee buy, Debitor to Cash; *afterwards*, Cash Debitor to the Wares that wee deliver: *in thus*, The Wares that I buy are worth 100.*l.* and the Wares that I deliver are worth 90.*l.* Consequently, *I paying the Man*, hee must have 90.*l.* in *Wares*, and 10.*l.* in *Mony*; so that *Cash* is for the 10.*l.* payd, more *Credit* than *Debit*: therefore Cash hath it's due. With *Henry Waninghen* agreeth *J. Carpenter, fol.* 32. *parcell* 6. as above; hee writeth, the goods bought, owe unto Cash for the whole summe: *and after*, Cash oweth unto the goods, which you have delivered to the Seller, for the value of them.

73. *Phil.* Seeing you *Imitate* in entring of their words; have they your *Approbation?*

Sch. I have related their words, not as an *affectionated-Follower*, but as an *Admirer* of their *Imitation*. For as in the 17. and 51. place by this ☞ is said; Cash may not bee *named* (no not *Named*) but where *Mony* is either *Really payd*, or *received*: *Nota*, and the while that it is absolutely false, that Cash hath in the above mentioned 72. place not *payd* out 100.*l.* but onely 10.*l.* nor hath it *received* any peny of the 90.*l.* therefore for the 90.*l.* on each side, I say, *Cash* is an *Asse*.

74. *Phil.* But in the conclusion, it commeth all to one purpose.

Sch. That is not materiall: why many words, when few may suffice? For *J. Carpenter, fol.* 32. *parcell* 7. answereth *direct* to the matter; *The goods which you buy, owe to the Seller:* And contrarily, *Hee oweth to Cash, and to the goods which you have delivered him.* This is somewhat like a mans mony: But as in the 71. place is said; Idlenesse in writing, or Penuriousnesse in paper, is the cause of these *Folly-entrances*. For not onely in this, but in Exchanges, and the like, because wee will not have (as some terme it) *a Booke full of names*, wee must have our passages smothered under the covert of *Imaginary obscurity*; whereas wee may have them delectably booked, if wee were not sparing in writing: **Daer en is niet, Sonder verdienet**; *Nothing without trouble*. But I have no time to discusse other mens workes; therefore let mee proceed.

75. *Phil.* I buy Wares, delivering a greater value; and receiving the *Overplus* backe in Mony.

Sch. In-bought Wares Debitor to the Selling Man, for their value: 2. The Man Debitor to Delivered Wares, for their value: 3. Cash Debitor to the Man, for the Received mony, to equall the Tucke. So, in briefe; if the Wares are of an equall value, *then enter*, Bought Wares, Debitor to the Trading Man: 2. Trading Man Debitor to Delivered Wares; because the value is equall. If un-equall, and Mony given; *then enter*, In-bought Wares Debitor to the Trading Man: *and then*, Trading Man Debitor to Delivered Wares; and to Cash. But if un-equall, and Mony *Received*; In-bought Wares, and Cash, Debitor to the Trading Man: *and then*, Trading Man Debitor to *Delivered* Wares. And so I proceed to Wares bought, which are to bee

Delivered mee, 2. 3. Weekes, or Moneths after the agreement.

76. *Phil.* I buy Wares, agreeing now for Quantity, and Price, but am to receive them 2. moneths hence.

Sch. The *Promising Man* is Debitor to *Promise-reckoning*.

77. *Phil.* I have already by this one parcell conceived, that you digresse from divers Printed Authors: for,

Passchier Goessens of Brussel, in the German Language.
Pieter Nicolaeson Daventriensis.
John Willemson of Leuven.

John Coutereel of Antwerpe.
Henry Waninghen of Campen.
Johannes Buingha.
J. Carpenter, Gent. and severall others, doe enter,

Deliverance-Reckoning Debitor to the *Selling-man.*

Sch. That is nothing to mee: for they digresse from their owne Documents. *John Willemson of Leuven*, in the third Chapter, at the *End* of his booke called the *Goulden-Schoole*, entreth these ensuing words, as a firme Principle, and Ground-rule,

Wie my pets belooft, ofte toe-zept, den beloover is Schuldigh:
that is,
Who-so-ever promiseth, the Promiser is Debitor.

See the second Article in the *Rules of Aide*, place 62. but here is the *difference*, which of these two is the *Promising* party? I say, the *Buyer* cannot be taken for a *Promiser*, but onely for a *Desirour*; for hee cannot *obtaine*, except the *Man* with whom hee treateth, grant his request: therefore the Substance of the matter lyeth on the *Deliverers* side; for which purpose, I enter him *Debitor*: for, *Promise obligeth.*

78. *Phil.* I buy Wares upon Delivery (as before) and binde him to the Performance by mony that hee giveth mee.
Sch. Then to the 76. adde, Cash Debitor to the Promising man. This is not usuall.

79. *Phil.* But if I binde him, by giving him part in hand, what, &c.
Sch. The Promiser, Debitor to Promise-Reckoning, and to Cash; for the payd mony.

To buy a Ships part.

80. *Phil.* I buy ¼ of a Ship, paying part in Ready mony; part with Wares for the Ships use, the Remainer upon 12. moneths time.
Sch. Ship Debitor to the Selling Man for the whole: *and then*, Selling Man Debitor to Cash for the Mony; and to *Wares* for the quantity, and valne.

TO BUY A HOUSE.

81. *Phil.* I buy a *House* for Ready mony; but so, that there is a Legacy of 200 *l.* still upon the same, for which I pay yeerly Rent, until I release the Principall.
Sch. House Debitor to Cash, for the payd summe, *and then*, House Debitor to *R.R.* his account of *Legacies, and Rents*, for the Principall, and one yeeres Rent: specifying in the Journall, at how many yeeres purchase, and at what price the same may bee released, if I will buy it out.

82. *Phil.* I buy a House of a Man, for which I pay part now; the Residue of the Principall is to bee payd upon yeerly conditions: but so, that another man hath a Legacy out of the same, for which I pay him yeerly Rent, beside the first costs.
Sch. House Debitor to *A.B.* for the whole costs upon time: *then*, House Debitor to *B.C.* his account of *Rents and Legacies*: then, *A.B.* Debitor to Cash for the present payment.

TO BUY LEGACIES.

83. *Phil.* I buy in a Legacy of *R.R.* with Gaines; paying him part with an Assignation upon *A.B.* from *B.C.* part with Rye, priced now at 6. moneths, which is to bee discounted; and the compleat Remainer in Bancke, for which hee alloweth mee Banck-monies advance.

Sch.

Sch. R.R. Debitor to Profit and Losse, for the Gaines: 2. *R.R.* Debitor to *B.C.* for his Assignation, payable by *A.B.* 3. *R.R.* Debitor to Rye, for the price at 6. moneths: 4. *R.R.* Debitor to Banck, for the compleat payment: 5. Rye Debitor to *R.R.* for the discount. 6. Cash Debitor to Profit and Losse, for Bank-monies advance.

84. *Phil.* I buy a Legacy (with advance) of *C.D.* due to him from a certaine House, possessed by others: part by his order I pay unto *D E.* by an Assignement upon *E.F.* for the account of *F.G.* or, that I received from *F.G.* the remainer I pay in Banck by his order upon the account of *G.H.* abating Banck-monies allowance.

Sch. Possessing people, My account of Legacies, and Rents, Debitor to *C.D.* for the Whole summe that it cost mee. 2. The same againe Debitor to Profit and Losse, for as much as the Legacy by their Contract is more worth, than I bought it for. 3. *C.D.* Debitor to *F.G.* for an Assignement delivered to *D.E.* upon *E.F.* by his order. 4. *C.D.* Debitor to Banck, for his use made good upon the account of *G.H.* 5. *C.D.* Debitor to Profit, and Losse, for abatement of Banck-monies allowance.

Shipping of Wares to sell for my account.

85. *Phil.* I Ship away Wares, that already are charged Debitors upon my Booke; how shall I enter them?

Sch. Voyage to Roan, consigned to *Jean du Bois*, Debitor to Wares; to wit; giving them such a Title at their discharge, as was set upon them at their charge.

86. *Phil.* I ship away Wares, that I now buy, and pay present mony; not booking them upon an account of Wares.

Sch. Voyage (as above) Debitor to Cash, for the first costs.

87. *Phil.* I ship away Wares, that I buy upon 4. moneths, to stand out the Time, not booking them upon an account of Wares.

Sch. Voyage (as above) Debitor to the man: See the 66. place.

88. *Phil.* I ship away Wares, that I buy at 6. moneths, standing out 2. moneths, and then to discount for 4. moneths; not booking them upon an account of Wares.

Sch. Voyage (as above) Debitor to the Selling man, for the whole; and being discounted, The Selling man Debitor to Voyage, for the discount.

89. *Phil.* My Factor, or Friend, at Amsterdam by my Order sendeth Wares to Roan (or to the like ordered place) to be sould for my account.

Sch. Voyage to Roan, consigned to *Jean du Bois*, Debitor to My Factor, or Sending man; whether it bee bought for Ready-mony, or Time, the Entrance is all as one, except an account of Time, and Ready-mony were kept between us, in respect of giving or taking Interest of each other: of which is spoken in the 120. place: compared with the 11. member in the 108. place.

90. *Phil.* At the sending of these Wares, I pay Custome, and other charges here.

Sch. Voyage to N. consigned to *N.N.* Debitor to Cash; for Custome, Charges, and also Insurance, if instantly paid.

91. *Phil.* But if the Insurance bee not paid untill advice of the Arivement to the place whither it was entended.

Sch. Voyage (as above) Debitor to the Insuring man.

SELLING.

92. *Phil.* I sell Wares, and receive the mony instantly.

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Sch. Cash Debitor to those Sould Commodities.

93. *Phil.* I sell Wares, but am to receive the Mony some dayes after, or pe haps some moneths after the selling time.
Sch. The Buying man is Debitor to the sould commodity: *Vide* 66. place, comparing them with part of the ensuing.

94. *Phil.* I sell Wares, receiving in part Ready mony; the residue upon two moneths.
Sch. The Buying man Debitor to the Delivered Wares, for the whole summe: *and then,* Cash Debitor to the Buying man, for the received summe.

95. *Phil.* I sell Wares, part upon 6. moneths Discount; then the Discounted Neat-summe, and the remaining Residue of the Principall to stand out upon Interest.
Sch. Buying man Debitor to Wares for the first agreed price, untrebated: 2. Buying man Debitor to Interest Reckoning for the value: 3. Wares Debitor to Buying man for the Discount.

96. *Phil.* I sell severall Wares at 11. moneths times price, discounting immediatly: in payment of the same, I receive of himselfe part mony, part by Assignement, firmed by *B.C.* indorsed unto *C.D.* The remainer is made good in Bancke upon the account of *D.E.* by order of *E.F.* abating Banck-monies allowance.
Sch. 1. Buying man Debitor to those Wares (howsoever named) for the value of the first untrebated price: 2. Cash Debitor to the Buying man, for the mony received from himselfe directly; *and* for the mony received by his Assignment delivered to mee: 3. *E.F.* Debitor to the Buying man, for the mony by his order made good in Bancke upon the account of *D.E.* 4. Profit, and Losse Debitor to the Buying man, both for Banck-monies allowance, and Discount: *Vide* 70. place by this ☞ hand.

Selling for other Wares;
Barter, or, *Trucke.*

97. *Phil.* I sell Wares for other Wares, the Trucke being equall.
Sch. See the 71. place in Buying.

98. *Phil.* I sell Wares, receiving in payment other Wares, and mony.
Sch. Buying man Debitor to my delivered Wares, for the whole: *and then,* Received Wares, for the quantity and value; as also, *Cash* for the received mony Debitor to the Buying man.

99. *Phil.* I sell Wares, receiving backe a greater parcell, and re-pay the Over-plus in mony.
Sch. Received Wares Debitor to the Trucking man for the whole: *and then,* Trucking man Debitor to the delivered Wares; and to *Cash* for the mony: See 75. place. And so I proceed to Wares sould, to bee

Delivered by mee 2. or 3. Weekes, or Moneths after *the agreement.*

100. *Phil.* I sell Wares, agreeing now for quantity, and price; but am to deliver them 2. or 3. weekes, or moneths hence.
Sch. Promise-reckoning Debitor to the Promised man; nominating the quantity, quality, &c. and price.

101. *Phil.* But if hee give mee part of payment now in hand, to binde mee to performance of the delivery.
Sch. Cash Debitor to the Promised man,

Phil.

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102. *Phil.* But if I by giving of him mony, binde him to the Receit
Sch. Promised man Debitor to Cash for the mony.

Abatements upon Wares bought: See 69. & 70. places.
Abatements upon Wares sould: See 95. the 3. branch.

103. *Phil.* I buy Wares for the value of 200. *l.* each: upon 3. and 3. moneths, discounting the whole presently.
Sch. Wares Debitor to the man for the whole 200 *l.* *And then*, Selling man Debitor to Wares, for the discount of 100. *l.* for 3. moneths time: *Againe*, Selling man Debitor to Wares, for the discount of 100. *l.* for 6. moneths time.

104. *Phil.* I sell Wares to the value of 300. *l.* payable at 4. 4. and 4. moneths, precise, each pay an Equall third; after some few dayes wee agree for the present discount *à proportione*, times payments.
Sch. The Buying man Debitor to Wares for the whole: *then*, Wares Debitor to the Buying man: 1. for the discount of 100. *l.* for 4. moneths: 2. for the discount of 100. *l.* for 8. moneths: 3. for the discount of 100. *l.* for 12. moneths: for so were their first payments agreed to bee payd; and therefore ought to bee so rebated.
But this is here a digression; therefore to the matter of Abatements, which at present wee have in hand.

105. *Phil.* I have formerly *bought* Wares, which I then, according to Time, and Price, entred to booke; but I finde: 1. either defect in the Commodity: 2. or I abate him upon the whole parcell the odde pence.
Sch. The Selling man Debitor to those Wares, for either, or both: See 70. place.

106. *Phil.* Formerly I *sould* Wares, and according to Price, and Time, I then booked them; but hee that bought them, findeth: 1. either defect in them: 2 or hee abateth mee upon the whole parcell some odde mony.
Sch. The Wares are Debitors to the man, for either, or both. I will make it briefe: for,

Abatements in { *Wares* { Bought / Sould } at 6. moneths discount: { Selling man Debitor to Wares. / Wares Debitor to Buying man. }
Mony { Received / Payd } before the Time: { Profit and Losse, Dr. to Paying man. / Receiver, Debitor to Profit & Losse. }

Nota, If Abatements bee made upon your sould commodity, by reason of discounts; shortnesse, or badnesse in your commodity it being opened: or, by deduction of some odde pence, or shillings; it is all one manner of Entrance: *Wares*, Debitor to the Buying man. Enter the contrary in Abatements for Wares bought.

For Mony Received, or Payd before *the Time.*

107. *Phil.* Of *A.B.* I receive an Assignation in payment, payable by *B.C.* foure moneths after my receit; which I accept of *B.C.* being the sufficienter man: three moneths being expired, *B.C.* desireth to pay in the mony, enjoying allowance, *à proportione*, of the time to come; whereunto I condescend.
Sch. Firstly, *B.C.* Debitor to *A.B.* for the Assignations value: 2. Cash Debitor to *B.C.* for the Received mony: 3. Profit and Losse, Debitor to *B.C.* for the Rebatement.
Nota, In place of Profit and Losse, Interest-reckoning may passe, if wee keep an account of Received, or, Payd Interests: or, if wee will know what is Gained or Lost that way.

Paying before the time is just the Opposite.

108. *Phil.* To proceed according to the *Tables-tenour*, what followeth?
Sch. The next matter to bee ſpoken of in *Order*, is

RECEIVING.

1. *Of a Debitor*, in part, or full payment: 1. *Mony*, Caſh Debitor to the Paying man: 2. *Wares*, Wares Debitor to the Paying man: 3. *Aſſignation*, the man Obliged to pay, Debitor to the Paying man. *Nota*, A man may keep the Aſſignation untill it bee diſpoſed of, and then enter the man to whom wee deliver the Aſſignation for payment, Debitor to the man from whence it came.

2. *Upon Depoſito*: the ſame being payd mee preſently, or, not preſently: 1. If preſently; Caſh Debitor to the *Lender*, his account of Intereſt, for Chiefe-ſumme, received: *and then*, Profit and Loſſe (or rather) Intereſt-reckoning; Debitor to the Lender, his account of Intereſt for the allowance. *Nota*, I enter rather his account of Intereſt, than to enter-mixe it with his Trafficking account: 2. But if we receive it not preſently: *then enter*, the *Promiſing man* Debitor to Intereſt-reckoning, for the promiſed ſumme: and being in mony received, *then enter*, Caſh Debitor to the Promiſing man, for the received principall: *Againe*, Intereſt-reckoning Debitor to the Performing man, for principall, and Rent-ſumme.

3. *Expired Intereſts* of former Lent-mony, Chiefe-ſumme ſtill continued: Caſh Debitor to Intereſt-reckoning, if the detainer of the principall bee not charged upon his account before, for the Intereſt-ſumme: or elſe, Caſh Debitor to the detainer of the principall, becauſe hee was charged before for the Intereſt-ſumme.

4. *Inſurance-mony*, for the Inſurance of another mans ſent goods: Caſh Debitor to Inſurance-reckoning, if I deale much that way: Or, Caſh Debitor to Profit and Loſſe: *Nota*, But if the man bee already charged upon my booke for the promiſed Inſurance; *then enter*, Caſh Debitor to the man. Compare this, and the 91. place, which is the Oppoſite.

5. *Wares promiſed mee in the 76. place:* Concerning which, all manner of Caſualties are comprehended in, 1. Receiving the even promiſed quantity; *for that enter*, *Wares* Debitor to the Promiſer: *then*, Promiſe-reckoning Debitor to the Promiſer, for his promiſe performance: 2. Receiving *more*, *Wares* Debitor to the Promiſer for the Received value; *then*, Promiſe-reckoning Debitor to the Promiſer, for the value of the firſt agreed ſumme: 3. Receiving *leſſe*; this is even with the ſecond.

6. *By Exchange* for *Franckford*, *Hambrough*, (or the like) having no man there to repay it, but take it here at double uſance, as the Exchange now goeth for thoſe places, to repay it here againe at three uſo's, at price as the Exchange ſhall goe there at the expired time, when my drawne-mony ſhould bee due there at double uſance: *for this enter*, if preſently received, Caſh Debitor to *Franckford-exchange*, *Hambrough-exchange*, &c. If you agree to day, and will booke it preſently, albeit you are not to receive the mony, before 2. or 3. dayes hence; *then enter*, Promiſing man Debitor to Franckford-exchange, for the promiſed value: making in your exchange-account double lines to know the Gaine, or Loſſe upon the Forraine Coines: for from thence muſt your Gaine, or Loſſe be knowne, and not from your Engliſh mony: And when you receive the promiſed mony, *enter*, Caſh Debitor to the Promiſing man. *Againe*, when your 2. moneths is expired, and that the Mony is to runne 3. moneths upon the returne, before you repay it here; *then enter*, Franckford-exchange Debitor to the man, to whom it muſt bee repayd backe; and the time of payment being expired, ſo that wee pay the man, *enter*, Man Debitor to Caſh, and there is an end with him: concerning now your Franckford-exchange, the Gaine, or Loſſe upon the ſame concerneth you.

7. *A Houſe by Marriage:* Houſe the Mary-gold in Fan-church-ſtreet, Debitor to Profit and Loſſe. *Nota*, This might bee preſently carried to *Stocke*, but all what-ſo-ever paſſeth through the Waſte-booke in time of Trading, I (for uniformities ſake) paſſe unto Profit and Loſſe. It is but a Ceremony, each his choice.

8. *A Legacy by Marriage:* The Obliged Man, or, Houſe (which you pleaſe) Debitor to Profit and Loſſe, for Principall, and Rent-ſumme: *Nota*, If you take the man, *enter*, Obliged

liged man his account of Legacies, and Rents, Debitor to Profit and Losse, for Principall and Rent-summe.

9. *Mony drawne by us*, upon our Factor, keeping booke after a plaine manner, *without* an account of *Time*, and *Ready-mony*. Consider: 1. If upon the delivery of your Bill, you presently receive the mony, *then enter*, Cash Debitor to *Allert Allertson* at Paris *my* account. 2. If you deliver your Bills to night, because the Post goeth away (this is usuall in Holland) and you are to receive your mony sometime to morrow, *then enter*, The Man (because hee hath your Bills) Debitor to *A. A.* at Paris, *my* account; and hee paying you, Cash Debitor to the man.

10. *Mony remitted unto us* by our Factor, booking it after a plaine way, as above: 1. If received upon sight of the Bill, *then enter*, Cash Debitor to *A. A.* at Roan, *my* account. 2. If not upon sight, *then enter*, The Acceptor Debitor to *A. A.* at Roan, *my* account; and hee paying you, Cash Debitor to the Acceptor.

11. *Mony drawne by us* upon our Factor, keeping booke *with* an account of *Time*, and *Ready-mony*; because I allow him Interest for his disbursed mony: *then enter*, If presently received, Cash Debitor to *Bartell Bartelson* at Amsterdam *my* account of *Time*, untill the expired time of the Bill: *and then*, *B. B.* at Amsterdam *my* account of *Time*, Debitor to *B. B.* at A. *my* account of *Ready-mony*; because hee is then to pay it.

12. *Mony remitted unto us* by our Factor, booking it as the 11. is booked: Cash, *Or*, Acceptor Debitor to *B. B.* at Amsterdam *my* account of *Ready-mony*: Noting his *time* of payment; for hee cannot (ordinarily) remit, but hee payeth presently, except hee remit in his owne hands, I having the like value of his in *my* hands.

109. *Phil.* I perceive you presse hard upon the word *MY*: What is the reason?

Sch. The word *MY*, distinguisheth betweene *HIS* account, and *MY* account of *Time*, and *Ready-mony*. Betweene *HIS*, and *MY* account in plaine stile. Betweene *HIS* account by *mee* in Company, and *MY* account by *him* in Company; but of this hereafter in due place.

110. *Phil.* Let us then proceed to the next matter of the *Table*, in the 63. place.

Sch. The next speaketh of

GRATUITY,

whether given, or received. If I Give away any thing, *then enter*, Profit and Losse Debitor to the Given matter, that stood upon my booke. If I Receive a Gift, *then enter*, Received thing Debitor to Profit and Losse. *Nota*, In Princely Bookes, and in Great-Companies, as East-India, or the like; they keep an account of *Gratuity* apart: making *Gratuity-reckoning* Debitor to all that they give away: and all what is given them, Debitor to *Gratuity-reckoning*, that they may know what is Gained, or Lost that way.

111. *Phil.* What is the next depending matter in the *Table*?

Sch. The following matter in the *Table*, that presenteth it selfe to our view, is

PAYING.

1. *Unto a Debt-demander*: Wares; Debt-demander Debitor to *Wares*: 2. Mony; Debt-demander Debitor to Cash: 3. Assignation of mine owne: Hee Debitor to the man upon whom mine Assignation is made: 4. Assignation by another given mee in payment: Hee Debitor to him of whom I had the Assignation.

2. *Upon Deposito*, or Interest, delivering the same presently, *enter*, The *Taker* Debitor to Cash for Principall; *then*, to Interest for Rent-summe: 2. Not delivering presently, Interest-reckoning Debitor to the Promised man for Principall onely; and when wee deliver the Promised mony, *Taker* Debitor to Cash for Principall: Againe, *Taker* Debitor to Interest-reckoning for Principall, and Rent-summe.

3. *Expired Interests*, whose Principall we still detain upon *Deposito*, Interest-reckoning (if the Man bee not credited upon his account) Debitor to Cash; else, Hee Debitor to Cash.

4. *Such*

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4. *Such as I had formerly ſould upon Delivery*; Conſiſting in an equall quantity; according to promiſe: *Promiſed man* Debitor to Wares for the delivered quantity: and then, *Promiſed man* Debitor to Promiſe-reckoning, for my promiſe performance. Whether wee deliver *more*, or *leſſe*, hee muſt bee charged for the *now* delivered quantity; and for that quantity that hee was firſt promiſed, that ſtandeth alwayes firme to bee writ backe, leſſe, nor more.

5. *Upon Ships-keele with advance*, uſuall: The Shipper, or Receiving-man Debitor to Caſh, for the Principall, and to Profit and Loſſe for the advance. And when hee repayeth the ſame to my *Factor*, or *Man* appointed; *Factor*, or *Man* Debitor to the Shipper for principall and advance. Seldome uſed: not to uſe the *Takers* name, but preſently carry it to the Factors account; Factor Debitor to Caſh for principall, and to Profit and Loſſe for the advance. This is much uſed between Eaſt-land, and Hollands-trading; and call it *Bodemery*: wee may call it *Keele-reckoning*, or Hazzard upon Ships-keele; avoiding Profit and Loſſe, to ſee what is advanced, or diſ-advanced that way.

6. *An exchange drawne upon us* by our Factor, keeping booke without an account of *Time*, and *Ready-mony*: Paying the Bill at ſight: *Charles Robinſon* at Amſterdam My account, Debitor to Caſh. Not paying the Bill at ſight, *C.R.* at, &c. My account, Debitor to the Bills preſentor: and time being expired, that I pay him; *Hee* Debitor to Caſh, or Bancke.

7. *An exchange remitted by us*, to our Factor, keeping booke as above: wee paying the man here, at the receit of his Bills upon the payer at Amſterdam, Factor My account debitor to Caſh. But the Poſt is going to night, and I receive the Bills here, paying the money to morrow, Factor my account debitor to the man here, whoſe Bills I have received; and when I pay him, the man here Debitor to Caſh.

8. *An exchange drawne upon us*, by our Factor, booking it *with* an account of *Time*, and *Ready-mony*: Paying at ſight of the Bill: *Charles Robinſon* at Amſterdam My account of *Ready-mony*, Debitor to paying matter. But you are to take notice of his time of receit, for the taking, and giving of Intereſt. If you pay not at ſight of the Bill, Factor My account of Ready-mony, Debitor to the Bills preſentor: the time being expired, and wee pay him; Hee Debitor to paying matter.

9. *An exchange remitted by us*, to our Factor, booking it as the eighth: Paying preſently; Factor My account of Time, Debitor to paying matter; and being paid him there, Factor My account of *Ready-mony*, Debitor to Factor My account of *Time*. But if you receive the Bills to day, and pay to morrow, Factor My acount of *Time*, Debitor to the man here; and paying him, Hee Debitor to the paying matter. *Againe*, the time being expired that my Factor receiveth the mony there, Factor My account of *Ready-mony*, Debitor to Factor My account of *Time*.

112. *Phil.* I ſee by the *Table*, that you have in ſome meaſure waded through

DOMESTICKE AFFAIRES

in Proper accounts: proceed according to the *Tables-tenour*, to that which next in order followeth.

Sch. The next depending matter to treat of, is

FORRAINE AFFAIRES

in Proper accounts; the ſame againe conſiſting in *Advice*, and *Returnes*.

113. *Phil.* Explaine the *firſt*.

Sch. Advice from our Factor may bee, 1. That the ſent commodities, or part of them are ſould: 2. That part of thoſe ſent commodities are Loſt at Sea, or the like.

114. *Phil.* Inſtance the firſt.

Sch. Concerning the Advice of *Sales*, the ſame may bee booked *Without*, or *With* an account of *Time*, and *Ready-mony*.

Phil.

115. *Phil.* Shew ſome examples how to booke them without an account of *Time*, and *Ready-mony*.

Sch. Enter the Advice as this, *Jean du Boys* at Roan, My account, debitor to Voyage to Roan, conſigned to Dito *Jean*, for the Sales being ſould, either in part, or whole.

116. *Phil.* How booke you the Advice of Sales, *with* an account of Time, and Ready-mony?

Sch. Foure things may bee obſerved: 1. If ſould for *Ready-mony*, *Jean du Boys* at Roan, My account of *Ready-mony*, debitor to Voyage to Roan, conſigned to Dito *Jean* for Sales. 2. If ſould at Time, *Jean du Boys* at Roan, My account of *Time*, debitor to Voyage, &c. And when the Time is expired, and mony by him received, *then enter*, *Jean du Boys* at Roan My account of *Ready-mony*, debitor to Dito *Jean* My account of *Time*. 3. If ſould part *mony*, the reſt to ſtand out 6. moneths, *then enter*, *Jean du Boys* at Roan, My account of *Time*, debitor to Voyage, &c. for the whole ſale: and then, *Jean du Boys* at Roan, My account of *Ready-mony*, debitor to Dito *Jean* My account of Time, for ſuch part as is received. 4. If bee adviſe you, that the commodities ſould upon *Time* are rebated, and the *mony* received, *enter*, *Voyage* to Roan, conſigned to *Jean du Boys*, debitor to Dito *Jean*, My account of *Ready-mony* for the diſcount: *and then*, *Jean du Boys* at Roan, My account of *Ready-mony*, debitor to Dito *Jean* My account of *Time*, for the ſumme that ſtood out upon Time.

117. *Phil.* Inſtance the goods loſt at Sea.

Sch. Two things are to bee obſerved: 1. Whether they were not Inſured, 2. or Inſured. If not Inſured, Profit and Loſſe debitor to the Voyage. If Inſured, the Inſuror debitor to the Voyage. Compare this with the 91. place.

118. *Phil.* Having finiſhed the Article of *Advice*, proceed to the Article of *Returnes*, as in the 112. place is mentioned.

Sch. Returnes generally are *Wares*, or *Mony*; the Returnes in *Wares* are by us booked *without*, or *with* an account of Time, and *Ready-mony*.

119. *Phil.* Inſtance the firſt.

Sch. Wares, debitor to *Jean du Boys* at Roan, My account for principall, and charges done by him: *Againe*, whether they were bought for *Time*, or *Ready-mony*, the entrance in our booke is all one.

120. *Phil.* Inſtance the ſecond.

Sch. Obſerve the enſuing Circumſtances: 1. If bought for *Ready-mony*; *Wares* debitor to Factor My account of *Ready-mony*, for principall and charges. 2. If bought at Time: *Wares* debitor to Factor My account of Time for principall; and *Wares* debitor to Factor My account of *Ready-mony*, for charges payd by him. 3. If part mony, the remainer to ſtand out 6. moneths: *Wares* debitor to Factor My account of *Time* for the whole. *Wares* debitor to Factor My account of *Ready-mony*, for charges paid by him: *and then*, Factor My account of *Time*, debitor to Factor My account of *Ready-mony*, for ſuch value as is paid by him. *Otherwiſe*, and briefer; *Wares* debitor to Factor My account of *Time*, for principall, and charges. Factor My account of *Time*, debitor to Factor My account of *Ready-mony* for the part of principall payd, & charges. 4. *And* being diſcounted: Factor My account of *Ready-mony*, debitor to Wares for the diſcount; *then*; Factor My account of *Time*, debitor to Factor My account of *Ready-mony*, for the whole remainer upon account of Time.

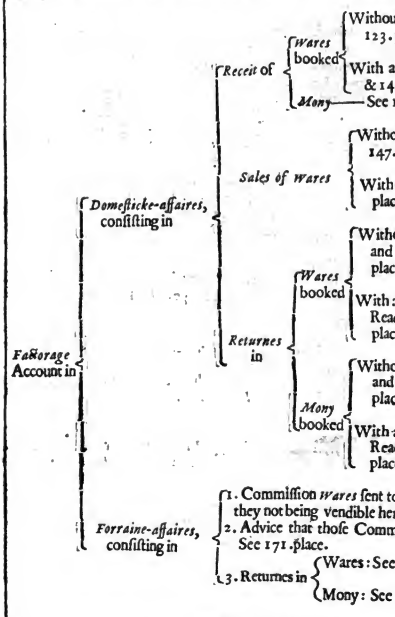
121. *Phil.* In the 118. place is mentioned, that, *Returnes* generally are *Wares*, or *Mony*; and having inſtanced *Wares*, now remaineth to ſpeake of *Returnes* in *Mony*.

Sch. Concerning the contents of Returnes in *Mony*, which commonly are by Exchanges: See the 9, 10, 11, 12. members of the 108. place in *Receiving*; and ſo I *finiſh* the *Table* of Accounts PROPER, being the firſt in *Order*, as in the 62. place, whoſe *Sub-diviſions* are *diſplayed* in the 63. and in ſeverall Inſtances *diſmembred*, as by the worke appeareth.

Phil.

122. *Phil.* Having in ſome meaſure waded through Proper accounts, proceed to that which in Order is next to bee ſpoken of.

Sch. The matter that next preſenteth it ſelfe to our view, as in the 62. place appeareth, is



EXPLICATION.

123. *Phil.* There wanteth now your enlargement upon each member, for the Learner his better apprehenſion.

Sch. The *Table* is entred to finde each matter in *Order*, but the unfolding of each member is to bee found under the diſ-membring places of each member; as for Inſtance, I begin with

RECEITS OF WARES,

to ſell in Commiſſion, booked *without* a Factor-booke: and without an account of *Time*, and *Ready-mony*.

124. *Phil.* Expreſſe the ſame with ſome Inſtances.

Sch. The booking of ſuch received Wares in commiſſion, without a Factor-booke, is to *keep* an account of commodities Quantity (if Peece-wares) in the Leager; as in Proper accounts:

counts: *Example, John Knoll* at Amſterdam His account of Maces, Debitor to Caſh, for charges done at the receit of the ſame.

125. *Phil.* Suppoſe the ſame to bee ſould, upon the which ariſeth *after-charges*, as Garboling, Laborers, Brokage, &c.
Sch. Then enter, J.K. His account of Maces, debitor to Caſh for after-charges.

126. *Phil.* Suppoſe that upon thoſe Sales aroſe abatements.
Sch. J.K. His account of Maces, debitor to the Trading-man, for the abatements.

127. *Phil.* How ſhall I booke my Ware-houſe-roome, and my proviſion?
Sch. J.K. His account of Maces, debitor to Profit and Loſſe for the ſame.

128. *Phil.* Suppoſe the Maces are alſ ſould, and in Credit of the account the Sales produce 2200 *l.* The charges, abatements, Ware-houſe-roome, and proviſion in Debit, amount unto 200 *l.* What ſhall bee done with the differing 2000 *l.* too high in Credit?
Sch. J.K. His account of Maces, debitor to *John Knoll* at Amſterdam, His account Currant: then is the account of Maces ballanced.

129. *Phil.* Having expreſſed the ſame *without* an account of *Time*, and *Ready-mony*, inſtance it *with* an account of *Time*, and *Ready-mony*.
Sch. All accidentalls what-ſo-ever may befall, are included under one of the former foure debitors: and more cannot in ſubſtance ariſe. Three of the which are here in uſe, not the fourth, or the concluſion.

130. *Phil.* Inſtance the firſt three.
Sch. Unto the *Debit*, and *Credit* in the 124. and 125. places (which are as one) adde, *J.K.* His account of *Ready-mony*, debitor to *J.K.* His account of Maces, for the charges of each, or both. Unto the 126. place, which is, *J.K.* His account of Maces, debitor to Trading-man; *adde*, *J.K.* His account of *Ready-mony*, debitor to *J.K.* His account of Maces. *Adde* the like unto the 127. place.
With the 128. place wee have here nothing to doe, that having in the matters paſſages, paſſage another way.

131. *Phil.* Proceed to the next point.
Sch. Our Taske is not ended here; for here ariſeth two other maner of entrings, *without* a Factor-booke, that are very uſefull, and commodious. I inſtance the firſt thus: *J.K.* His account of Rye, debitor to *J.K.* His account of Caſh, for charges by mee laid out upon the Receit, &c. Here you ſee His Caſh is more Creditor than Debitor, becauſe the mony is paid out of your owne Caſh: this is a generall uſe amongſt many; this way they are well acquainted withall. But how ſtands your own Caſh in the meane while? Your owne Caſh hath paid-our, but hath no Creditor. What now? *Are not the Hogges in the Corne at home?* Yes, *But wee cannot tell how to get them out: then enter, J.K.* His account of Caſh, debitor to Caſh proper, and the wound is cured for your laid-out mony: and in the Debit of his Caſh appeareth, that hee hath no other mony, but what hee had from you.

132. *Phil.* Will you alter the Debit, and Credit in the 126. place, concerning Abatements?
Sch. No, that remaineth as it is there.

133. *Phil.* What change ariſeth upon the 127. place?
Sch. J.K. His account of Rye, debitor to *J.K.* His account of Caſh, for proviſion, &c. and *then enter*, Caſh proper, debitor to Profit and Loſſe, for the proviſion: for it being writ from His Caſh, muſt needs come into yours. Some of our Factors in the City have told mee, that they could never make their Caſh ballance: but this inſtructeth them. The 128. place remaineth as it is.

134. *Phil.* But in the 131. place I laid out his charges, where ſhall I have them againe?
Sch. When you have received any mony into His Caſh for ſould Wares, or the like; enter, Caſh proper Debitor to *J.K.* His account of Caſh, for your payd-out value.

One other form of booking Factor-accounts without a Factor-book, is uſuall: wherein the *Owner of the Wares* deſireth to be made creditor in our bookes, for the value by him ſet upon them.

135. *Phil.* Inſtance the ſame.
Sch. John Knoll His account of Rye, Debitor to *John Knoll* His account Currant; for the (by him) rated principall: and then, *J.K.* His account of Rye, Debitor to *J.K.* His account of Caſh, for charges. As for after-charges, abatements, and proviſion, booke them as is inſtanced by the former entred Documents.

136. *Phil.* If his Rye by the Sales produce more than his firſt rates, and charges doe amount unto, ſo that the credit of his Rye is heavieſt; how ſhall wee deale in the ſame?
Sch. J.K. His account of Rye, Debitor to *J.K.* His account Currant, for the difference.

137. *Phil.* But how if they yeeld leſſe?
Sch. J.K. His account Currant, Debitor to *J.K.* His account of Rye; for ſo much as the coſts and charges are heavier than the Sales. This in briefe of the paſſages that may befall in booking of *Wares without* a Factor-booke, which wee receive to ſell in Commiſſion.

Wares received, to ſell in Commiſsion, booked *with a Factor-booke*: but *without* an account of *Time*, and *Ready-mony*.

138. *Phil.* Proceed to ſome inſtances.
Sch. Firſt, I intend to ſpeake a word or two of the Factor-bookes forme of Ruling, which I know unto many will ſeeme very abſurd, becauſe it farre differeth from the forme of all other Writers: yea, from the practice amongſt Merchants: how-ſo-ever *Truth feares no Taunts*. You are not compelled to Imitation. The forme of the Factor-booke ſhall in due place expreſſe it ſelfe with ſeverall lively inſtances.

139. *Phil.* Shew how you would have it ruled.
Sch. In briefe it ought to bee ruled as the Leager is uſually ruled, with two and foure lines; becauſe it hath it's reflection upon the Leager, as the Leager parcells *Debitors* have upon each others *Creditors*. Example: When you receive a parcell of Wares to ſell as *Factor*, and you pay charges upon them, then you enter that received parcell upon the left-ſide of the Factor-booke, and the charges in particulars: let the charges bee 5.£. between the two lines (before the Mony-lines) you enter the Leagers Caſh-folio, to ſhew upon what leaſe Caſh in the Leager is made Creditor for that 5.£. And when you booke thoſe charges in your Leager upon an account of him whom they doe concerne; then you write them from the Debit of the Factor-booke into the Credit, there ſhewing the leafe of the Leager, where the man is made a Debitor for thoſe charges. And the account in the Factor-booke will ſtand in a forme juſt as the Leager ſtandeth in the 130. place, with an account of *Time*, and *Ready-mony*. But this will ſeeme very obſcure to the Learner; therefore I leave it to the view of the Factor-booke it ſelfe, becauſe ſight (often) giveth better content than the Pen.

But I will expreſſe the generall uſe of a *Factor-booke* amongſt Merchants, whoſe proper uſe of the ſame is to enter each received Packe, or Parcell alone upon the *left-ſide* of the Factor-book, with the Quantity, Quality, Marks, Numbers, & particular charges done at the Receits, and Sales: as alſo, the diſcounts, abatements, with

proviſions,

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provisions, and the like accidentals: *Nota*, and when they, or any part of them are ſould, then on the *right-ſide*, they write the Day, Moneth, Man, Time, Conditions, Peeces, Markes, Price, and the value drawne out in the lines: Never-the-leſſe, they keep an account of the Quantity in their Leager, which I applaud.

140. *Phil.* Why doe they in their Factor-booke keep each Packe, or Parcell alone?

Sch. Becauſe (the ſame being ſould) they may give an account to the Owner of each Packe alone, and the charges thereof; then can hee at home adde the coſts, and charges by him, and ſee what is gained, or loſt upon each Packe: and at the yeeres end, they ſend him a generall account, according to the tenour of their Leager, with his account Currant.

141. *Phil.* Relate in briefe how accounts are carried *with* a Factor-booke.

Sch. Being (as before is ſaid) that each Packe is apart in the Factor-booke, then doe ſome Factors make but one running-account of all paſſages for that Maſter: entring upon the ſame account Currant, all what is done for that man, as bought, ſould, payd, received, and whatſoever may happen in his behalfe; but they that keep an account of commodities in their Leager, enter an account of commodities, and an account Currant, as by inſtances ſhall hereafter bee manifeſted.

142. *Phil.* There reſteth to treat of the ſame *with* an account of *Time*, and *Ready-mony*.

Sch. I feare the ſame will bee too harſh for the beginner; therefore I will leave it to the lively worke it ſelfe; which ſhall bee made plaine in comparing the Waſte-booke, Journall, and Leager together about ſuch Queſtions, unto which I will haſten with all poſſibility.

RECEITS OF MONY.

1. *Remitted unto us*: booking the ſame *without* an account of *Time*, and *Ready-mony*.

143. *Phil.* Suppoſe I receive the ſame preſently.

Sch. Caſh, or Bancke Debitor to *A. A.* His account Currant.

144. *Phil.* Suppoſe the Bill is not yet due to bee received.

Sch. The Acceptor Debitor to *A. A.* His account Currant: and being received; Caſh, or Bancke, Debitor to the Acceptor.

OTHERWISE,
With an account of *Time*, and *Ready-mony*.

145. *Phil.* Suppoſe the firſt.

Sch. Caſh is Debitor to *A. A.* His account of Ready-mony. If as the 144. place, Acceptor Debitor to *A. A.* His account of *Ready-mony*. And being received, Caſh Debitor to the Acceptor.

146. *Phil.* Is there any *other* variety in booking of the ſame?

Sch. There is: and firſt, upon the 143. place; Caſh for the account of *A. A.* Debitor to *A. A.* His account Currant. If as the 144. place, Acceptor Debitor to *A. A.* His account Currant: and being received, Caſh for the account of *A. A.* Debitor to the Acceptor.

RECEITS OF MONY,

2. *Drawne by us*: booking the ſame *without* an account of *Time*, and *Ready-mony*.

Here is no change: the 143. place muſt have the ſame words: Onely in the 144. place, if you deliver your Bills to night, and receive the *Mony* to morrow; in place of the word *Acceptor*, uſe *Trading-man*, or *Promiſing-man*, all the other words are *Verbatim*. Doe the like with the 145. and 146. places.

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SALES OF WARES,
Booked *without* a Factor-booke, and *without* an account of *Time*, and Ready-mony.

147. *Phil.* If I ſell them for Ready-mony, and receive it preſently.
Sch. Caſh is Debitor to *B.B.* His account of Saffron, for the received value.

148. *Phil.* If I ſell, to bee paid ſome daies hence.
Sch. Buying man, debitor to *B.B.* His account of Saffron, for the quantity and value.

149. *Phil.* Suppoſe I ſell them upon 3. moneths time.
Sch. This, and the former 148. place, are alike in booking.

150. *Phil.* Suppoſe I ſell, receiving part now; the remainer to ſtand-out 4. moneths.
Sch. Buying man debitor to *B.B.* His account of Saffron for the whole bought parcell; *and then*, Caſh debitor to Buying man, for the received value: See 154. place.

151. *Phil.* Suppoſe the remainer upon 4. moneths in the 150. place, were rebated, and the reſidue of the mony paid-in.
Sch. B.B. His account of Saffron debitor to the Buying man, for the diſcount: *and then*, Caſh debitor to the Buying man, for the received remainer: See 155. place.

OTHER-WISE,
With an account of *Time*, and *Ready-mony*.

152. *Phil.* Suppoſe the 147. place.
Sch. Caſh debitor to *B.B.* His account of Saffron: *and then*, *B.B.* His account of Saffron, debitor to *B.B.* His account of *Ready-mony*, for the received value.

153. *Phil.* Suppoſe the 149. place:
Sch. The 148. and 149. are as one; and muſt bee entred, Buying man debitor to *B.B.* His account of Saffron; *and then*, *B.B.* His account of Saffron, debitor to *B.B.* His account of *Time*: and being payd in, Caſh debitor to Buying man; *and then*, *B.B.* His account of *Time*, debitor to *B.B.* His account of *Ready-mony*.

154. *Phil.* Suppoſe the 150. place.
Sch. Unto that which is there, *adde*, *B.B.* His account of Saffron debitor to *B.B.* His account of *Time*, for the whole: *and then*, *B.B.* His account of *Time*, debitor to *B.B.* His account of *Ready-mony*, for the received ſumme.

Foure *Debitors* and *Creditors* ariſe after the way of my entrance. ☞. Ignorant I am not of ſome mens paſſages, who would (and may) book them with three Journall parcells, *as thus*: Buying man debitor to *B.B.* His account of Saffron; *and then*, Caſh debitor to Buying man: *and then*, *B.B.* His account of Saffron, debitor to *B.B.* His account of *Ready-mony*. Leaving ſtill in Credit of the account of Saffron that part which is to ſtand-out. But let mee tell them the Bowlers Proverbe, *They are from their true Byas*. For this is a firme *Document*; all that is bought, or ſould upon *Time*, muſt runne upon an account of *Time*, as well as what paſſeth for *Ready-mony*, or their booking will not bee free from haulting. Never will true Book-keepings forme bowe it's backe to any mans Sloth, or Ignorance; but it will bee *Tom-tell troth* to the well experienced, even in the leaſt Miſ-demeanour.

155. *Phil.* Suppoſe the 151. place.
Sch. Unto that which is there, *adde*, *B.B.* His account of *Ready mony*, debitor to *B.B.* His account of Saffron, for the diſcount: and then, *B.B.* His account of *Time*, debitor to *B.B.* His account of *Ready-mony*, for that which ſtood-out in Credit of the account of *Time*.

156. *Phil.* Is there any *other way* of booking the Sales?

Sch. There

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Sch. There is: and first of the 147. place. Cash for the account of *B.B.* debitor to *B.B.* His account of Saffron. The 148. and 149. places remaine as they are. The 150. and 151. have no other change, than in place of Cash, *enter*, Cash for the account of *B.B.*

157. *Phil.* What is the next matter to treat of, according to the *Tables-tenour?*
Sch. Booking of Sales *with* a Factor-booke: but how the same are carried in the Leager, may easily bee seene in the 141. place.

RETURNES IN WARES,
Unto our Masters, whom wee serve in Commission: booked *without* an account of *Time*, and *Ready-mony*.

158. *Phil.* I buy Wares for *Ready-mony*, paying presently, and send them to the *Owner*, or *another* by his order.
Sch. The *Owner* debitor to Cash for principall, and charges.

159. *Phil.* I buy them at *Time*, and send them away.
Sch. The man for whom bought, debitor to the Selling man, for principall: *then*, to Cash, for charges.

160. *Phil.* I buy, paying part *Ready-mony*, the remainer to stand out 6. moneths.
Sch. The man for whom bought, debitor to the Selling man, for the whole principall: *then*, to Cash for charges: *then*, Selling man debitor to Cash, for what is paid him in part of the whole.

RETURNES IN WARES,
As above, booked *with* an account of *Time*, and *Ready-mony*.

161. *Phil.* Instance the 158. place.
Sch. C.C. His account of *Ready-mony*, debitor to Cash, for principall, and charges.

162. *Phil.* Instance the 159. place.
Sch. C.C. His account of *Time*, debitor to the Selling man, for principall: *then*, *C.C.* His account of *Ready-mony*, debitor to Cash, for charges: See 163. place.

163. *Phil.* Instance the 160. place.
Sch. C.C. His account of *Time*, debitor to the Selling man, for principall: *then*, Selling man debitor to Cash, for what is paid him: *then*, *C.C.* His account of *Ready-mony* debitor to *C.C.* His account of *Time*, for paid principall: and to Cash, for the charges.

RETURNES IN MONY,
Remitted by us unto our Masters, whom wee serve in Commission: booking the same without an account of *Time*, and *Ready-mony*.

164. *Phil.* I remit an exchange unto *D.D.* paying the same here presently.
Sch. D.D. His account Currant, debitor to Cash. But by the Post I send away the Bills to night, and pay the mony to morrow. *D.D.* His account Currant debitor to the Bills-deliverer: and paying him; Hee Debitor to Cash.

RETURNES IN MONY,
Drawne upon us, booked as above.

165. *Phil.* Suppose at sight of an exchange from my Master, I pay it presently:

Sch. D.D.

Sch. D. D. His account currant Debitor to Cash; but if the Bill (either first, or second) bee presented to mee for acceptation, as not being due till some dayes after: *D. D.* His account currant, Debitor to the Bill-presenting-man: and hee being payd; *then*, hee Debitor to Cash.

Returnes in mony remitted by us: booked *with* an account of *Time*, and *Ready-mony*.

166. *Phil.* I remit and pay presently.

Sch. E. E. His account of *Ready-mony*, Debitor to Cash: but if I send away the Bill to night, and pay to morrow, *E. E.* His account of *Ready-mony*, Debitor to the Bill-deliverer: and having payd him, Bill-deliverer Debitor to Cash.

Returnes in mony drawne by us: booked *with* an account of *Time*, and *Ready-mony*.

167. *Phil.* Instance the 165. place.

Sch. E. E. His account of *Ready-mony*, Debitor to Cash; and unto the second part, *enter*, *E. E.* His account of *Ready-mony*, Debitor to the Bill-presentor: and then as there followeth.

168. *Phil.* Suppose I have mony there in his hands, and remit him the value in mine own Bills, payable unto himselfe, by himselfe for His account.

Sch. E. E. His account currant Debitor to *E. E.* My account currant: Or, *E. E.* His account of *Ready-mony*, Debitor to *E. E.* My account of *Ready-mony*: and so I proceed to

Forraine-affaires in Factorage accounts.

169. *Phil.* In the *Table* you mentioned three chiefe head-branches, expresse each in particular.

Sch. The first treateth of *Commission-wares*, sent to another *Towne*, or *Land*: they not being vendible here; or the Market being here too Low: whose *Returnes* come backe to mee againe, because my Master hath no acquaintance with this my Friend, nor Trading that way.

170. *Phil.* Suppose hee had 12. Woollen-clothes standing upon your booke, which you send away, at the sending of which, you pay 2. *l.* 13. *s.* 4. *d.* charges.

Sch. J. K. of Exon, His account at Dansicke, consigned to *Hans Worst*, Debitor to *J. K.* His account of Woollen-cloth, for 12. peeces written from the Debit, into the Credit of the cloth-account, with 2 *l.* 13. *s.* 4. *d.* being the charges done at the shipping: here you may perceive the account to stand well in quantity of peeces; and the cloth to bee creditor for 2 *l.* 13. *s.* 4. *d.* but your Cash hath no discharge for the monies issue: *therefore enter*, *John Knoll* of Exon, His account of Woollen-cloth, Debitor to Cash, entring in Debit of the cloth no peeces (for they stood even before) but onely the charges, being 2. *l.* 13. *s.* 4. *d.* then is your cloth-account even in mony, and Cash hath it's discharge, for 2. *l.* 13. *s.* 4. *d.* and your Dansicke-account standeth charged for 12. peeces, and 2. *l.* 13. *s.* 4. *d.* for charges.

Advice of Sales in Forraine-affaires.

171. *Phil. Hans Worst* at Dansicke adviseth mee of the Sales of the 12. clothes, whose product is —— Florins Polish.

Sch. Hans Worst at Dansicke, Factor for *John Knoll* at Exon, Debitor to *John Knoll* at Exon His account at Dansicke, for so many Florins as the Neat Sales produce.

Returnes

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Returnes upon those Sales.

172. *Phil.* Suppose I receive Rye in part of Returnes.
Sch. Rye for the account of *John Knoll* at Exon, Debitor to *Hans Worst*, Factor for the said *John Knoll*, for so many Florins as the Rye cost with charges.

173. *Phil.* Suppose the Returnes come in mony presently payd mee.
Sch. Cash Debitor to *Hans Worst* at Danficke, Factor for *John Knoll* at Exon: and so of this account wee for *this time* entend an end.

174. *Phil.* Thus *time, in time*, will bring the *worke*, and *us* to a *finall end*. But being that *time* permitteth *time* to proceed, let us undergo the taske that the 62. place in Order enjoyneth us unto.
Sch. In the 62. place is *Traffickes Continuall Exercise*, comprehended under *three* principall accounts: to wit, *Proper*, *Factorage*, and *Company*: the two first are treated of; remaineth to speake of the last, which now wee entend by way of a briefe *Table* to dismember under the *Title* of

Company account, the Stocke being promised
- *To mee*: See the 175. place. Under this Member may fitly bee considered
  - Receit of the promised
    - *Mony*, being
      - Equall: unto which I joyne the like summe: See the 176. & 181. places.
      - Un-equall: whereof ½ is for my Partner; and ½ for mee: See the 178. place.
    - *Wares*, being
      - Equall: unto which I joyne the like summe: See the 179. place.
      - Un-equall: whereof ½ is for my Partner; and ½ for mee: See the 180. place.
  - *Buying*, upon severall conditions: See 181. place.
  - *Wares*, sent to bee sould for Company: See the 184. place.
  - *Payments*, severally: See the 188. place.
  - *Sales*, made by meanes of
    - My Administration: See the 191. place.
    - Factor, or Correspondent: See the 194. place.
  - *Returnes* from Factor, or Correspondent in
    - *Mony*: See the 198. place.
    - *Wares*: See the 201. place.
- *By mee*: See the 202. place.

Of the Stocke promised to mee.

175. *Phil.* The *Bodies* matter being thus entred into severall *Members*; let mee heare your further Explication upon each alone.
Sch. The first in *Order* to explicate, is, *Of the Stocke* promised *to mee*, for which I enter: *Promising-Partner* His account of *Time*, Debitor to *Promise-reckoning*; wherein may bee considered the

1. Receit of the Promised Mony.

176. *Phil.* Suppose hee bringeth in the promised-summe, by which I am to joyne an *equall* value.
Sch. Cash

Sch. Cash debitor to Partner *his* account by mee in compa ny : *and then*, Promise-reckoning debitor to Partner *his* account of Time, for *his* promise performance. This way with Promise-reckoning, is not the plainest.

177. *Phil.* Suppose hee is to bring in his promised Stocke at severall pay-dayes.

Sch. Then enter, Partner *his* account of *Time*, debitor to his account by *mee* in company, for the whole. *And*, when a pay-day is expired; *enter*, Partner *his* account of *Ready-mony*, debitor to his account of *Time*, for the expired part: and being received, Cash debitor to Partner his account of *Ready-mony*. *Nota*, this *without* Promise-reckoning is the plainest, and least writing. And if the matter bee begun *without* booking of their Promise; *enter onely*, Cash debitor to Partner *his* account by *mee* in company, for the summe brought in.

178. *Phil.* Suppose my *Partner* bringeth 600.*l.* into my hands, whereof ⅓ is for him; and ⅔ for mee, taken of him at Interest.

Sch. Cash debitor to Partner *his* account by *mee* in company, for the whole: *then*, Partner, *his* account by *mee* in company, debitor to Partner *his* Interest-account, for my ⅓: *then*, Interest-reckoning *proper* debitor to Partner his Interest-account, for the Interest.

2. *Receit of the Promised Wares.*

179. *Phil.* Suppose my Partner bringeth 10. Broad-clothes into the company, against the which I bring an *equall* value of Broad-clothes, that are already booked in my Leager.

Sch. Broad-cloth in company for Partner and mee each ½ debitor to Partner *his* account by mee in company: *then*, Broad-cloth in company for Partner and mee each ½ debitor to Broad-cloth proper.

180. *Phil.* My Partner sendeth mee for our company, Kersies, which cost 600.*l.* being ⅓ for him, and ⅔ for mee; payd by him ½ *Ready-mony*, the rest at 6. moneths: upon the receit I pay 3.*l.* charges.

Sch. Kersies in company, ⅓ for Partner, and ⅔ for mee, debitor to Partner *his* account by *mee* in company, for the whole: *then*, Partner *his* account by *mee* in company, debitor to Partner *his* account of *Ready-mony*, for my 200.*l.* *then*, Kersies in company (as before) debitor to Cash for 3.*l.* *then*, Partner *his* account of *Ready-mony*, debitor to *his* account by *mee* in company, for 20.*s.* being his part of charges.

Buying upon severall Conditions.

181. *Phil.* I buy for 200.*l.* of *Wares* Ready-mony, whereof 100.*l.* is mony of my Partners already in my hands.

Sch. Wares in company for Partner, and mee, each ½ debitor to Cash, for 200.*l.* *and then*, Partner *his* account of *Ready-mony* debitor to Partner *his* account by *mee* in company, for 100.*l.* because (the mony being in my hands) hee stood Creditor upon *his* account of *Ready-mony*.

182. *Phil.* I buy Wares for 360.*l.* Ready-mony, being ⅓ for my Partner, whereof I have in my hands of his 90.*l.* standing in the Credit of *his* account of *Ready-mony*.

Sch. Wares in company ⅓ for Partner, & ⅔ for mee, debitor to Cash, for 360.*l.* *then*, Partner *his* account of *Ready-mony*, debitor to *his* account by *mee* in company, for 120.*l.*

183. *Phil.* I buy Wares in Equall share for 100.*l.* paying ½ mony, and ½ at 6. moneths.

Sch. Wares in company for Partner and mee each ½ debitor to the Selling-man for the whole: *then*, Selling-man debitor to Cash for the 50.*l.* payd: *then*, Partner *his* account of *Time*, debitor to *his* account by *mee* in company, for 50.*l.* *then*, Partner *his* account of *Ready-mony*, debitor to *his* account of *Time*, for 25.*l.* due to mee now; and hee paying mee, Cash debitor to Partner *his* account of *Ready-mony*.

Wares

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Wares Shipt to another Land for Company.

184. *Phil.* I ſhip away *wares* that are already charged upon my Leager.

Sch. Voyage to Venice, conſigned to *Diego del Valo*, being in Company for Partner, and mee, each ½, Debitor to Wares in Company for dito Partner, and mee, each ½, for principall: *then*, Voyage Debitor to Caſh for charges; *then*, Partner *his* account of *Ready-mony* Debitor to Partner *his* account by *mee* in Company, for his ½ of the charges.

185. *Phil.* Suppoſe I buy Wares, paying *Ready-mony* of mine owne, and ſend them away *without* entring of them into my Leager upon an account of Commodities: upon whoſe ſending I likewiſe pay the charges.

Sch. Voyage to Amſterdam, conſigned to *Simon Slodder*, being in Company ½ for Partner, and ½ for mee, Debitor to Caſh, for principall, and charges: *then*, Partner *his* account of *Ready-mony*, Debitor to *his* account by *mee* in Company, for his ½ of principall, and charges, due to bee repayd mee preſently.

186. *Phil.* I buy Wares, paying my part preſently, and for the remainer I aſſigne him upon my Partner, who payeth him his part; the ſame I ſhip away, paying the charges.

Sch. Voyage to Roan, &c. Debitor to the Selling-man for the whole: *then*, Voyage to Caſh, for charges: *then*, Selling-man Debitor to Caſh, for my payment: *then*, Selling-man Debitor to Partner *his* account by *mee* in Company, for his part: *then*, Partner *his* account of *Ready-mony*, Debitor to *his* account by *mee* in Company, for his part of charges.

187. *Phil.* I order a man at Plimouth to buy Wares upon *Time*, and ſhip them to Antwerp; upon the ſending hee payeth charges.

Sch. Voyage to Antwerp, &c. Debitor to Plimouth-man, for principall and charges: *then*, Partner *his* account of *Time*, Debitor to *his* account by *mee* in company, for his part of principall: *then*, Partner *his* account of *Ready-mony* Debitor to *his* account by *mee* in Company, for his part of charges, made good to the Plimouth-man.

By theſe, compared with 90. 91. places, you may eaſily diſcerne how to enter the Inſurances, whether payd, or not payd.

Payments upon ſeverall Conditions.

188. *Phil.* I pay Wares that formerly were bought at Time.

Sch. People Debitor to Caſh: *then*, Partner *his* account of *Ready-mony*, Debitor to *his* account of *Time*, for his part by *mee* payd; and being received of him, Caſh Debitor to Partner *his* account of *Ready-mony*.

189. *Phil.* I (at the requeſt of my Partner) repay him backe part of his principall.

Sch. Partner *his* account by *mee* in Company Debitor to Partner *his* account of *Ready-mony*, for his intended ſumme: *then*, Partner *his* account of *Ready-mony* Debitor to Caſh: Or, Partner *his* account by *mee* in Company Debitor to Caſh.

190. *Phil.* My Partner deſireth for his accomodation 100. ℔. of his principall out of the Company: I condeſcend; paying part with Wares ½ for him; and ½ for mee: part with Wares between *another man* and mee, each ½, the remainer I pay in *Mony*.

Sch. Partner His account of *Ready-mony* Debitor to *Wares* in Company ½ for him, and ½ for mee, for 50. ℔. *then*, Partner (as before) Debitor to *Wares* in Company, for *another*, and mee, each ½, for 30. ℔. *then*, Partner (as before) Debitor to Caſh, for 20. ℔. *then*, Partner *his* account by *mee* in Company, Debitor to Partner *his* account of *Ready-mony* for 100. ℔. *then*, Partner (*other-man*) his account by *mee* in Company, Debitor to Dito Partner *his* account of *Ready-mony*; becauſe I have ſould our Company-Wares for *Ready-mony*, and hee may demand it at pleaſure.

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Sales of Wares, made by meanes of my Administration.

191. *Phil.* I sell for Ready-mony, and receive it presently.
Sch. Cash debitor to Wares in company for *A. A.* and mee, each ½; *then*, Partner *his* account by *mee* in company, debitor to Partner *his* account of *Ready-mony*.

192. *Phil.* I sell at Time.
Sch. Buying-man debitor to Wares in company, being ½ for *B. B.* and ½ for mee: *then*, Partner *his* account by *mee* in company, debitor to Partner *his* account of Time. You may let it stand upon the first entrance; but see this ☞ in the 154. place.

193. *Phil.* I sell: receiving part presently, the remainer to stand-out 6. moneths.
Sch. Buying-man debitor to Wares in company for the whole: *then*, Cash debitor to Buying-man for the received summe: *then*, Partner *his* account by *mee* in company, debitor to Partner *his* account of *Time* for his whole part of Sale: *then*, Partner *his* account of *Time*, debitor to Partner *his* account of *Ready-mony* for his received part. *Nota*, but if the Buying-man discount the 6. moneths standing-out summe, and pay unto the Residue: *then*, Cash debitor to the Buying-man for the received value: *then*, Wares in company debitor to Buying-man for the discount: *then*, Partner *his* account of *Time*, debitor to Partner *his* account of *Ready-mony*, for his part of the received summe: *then*, Partner *his* account of *Time*, debitor to Partner *his* account by *mee* in company, for his part of the discount.

Sales of Wares made by meanes of Factor, or Correspondent, being kept without an account of Time, and Ready-mony.

194. *Phil.* I have received advice from our Factor, that the sent Wares are sould.
Sch. Abraham Elmer at Roan, Factor for the company of *Peter Price*, and mee each ½ debitor to Voyage to Roan, &c.

Sales with an account of Time, and Ready-mony.

195. *Phil.* Advise that the Wares are sould for Ready-mony.
Sch. Francis Hacket at Lisborne, Factor ½ for Partner, and ¼ for mee; *our* account of *Ready-mony*, Debitor to Voyage to Lisborne, &c. for the whole sale.

196. *Phil.* If sould at Time.
Sch. Francis Hacket, &c. our account of *Time* debitor to Voyage to Lisborne, &c. for the whole sale.

197. *Phil.* If part *Ready-mony*, the remainer at 6. moneths.
Sch. Factor ½ for Partner; ¼ for mee, *our* account of *Time*, debitor to Voyage for the whole: *then*, Factor ½ for Partner ¼ for mee, *our* account of *Ready-mony*, debitor to Factor *our* account of *Time*, for the received summe. If hee discount: *then*, Voyage to Lisborne, debitor to Factor *our* account of *Ready-mony*, for the discount; *then*, Factor our account of *Ready-mony* debitor to Factor *our* account of *Time*, for the Residue standing open upon that account.

Returnes from Factor, or Correspondent in Mony: drawne by us, without an account of *Time*, and *Ready-mony*.

198. *Phil.* I draw, and receive presently.

Sch. Cash

Sch. Cash Debitor to Factor ½ for Partner, ½ for mee, for the received summe. But if wee deliver our Bills to day, and receive the mony to morrow; *then*, Bills-receiver, Debitor to Factor ½ for Partner, ½ for mee.

Returnes in Mony remitted to us, without an account of *Time*, and *Ready-mony*.

199. *Phil.* If presently received.

Sch. Cash (as above) Debitor to Factor: If by another accepted; *then*, Acceptor Debitor to Factor ½ for Partner, and ½ for mee. And for each parcell of Received-mony, *enter*, Partner *his* account by *mee* in company, Debitor to Partner *his* account of *Ready-mony*, for his part of each Received-summe.

200. *Phil.* If the mony be made good in Banck, & I *convert* that *Banck-mony* to mine own use.

Sch. Then, Profit and Losse proper Debitor to Partner *his* account of *Ready-mony*, for his part of Banck-monies advance; becausse the principall is made good in the 199. place. In entrances of Account of *Time*, and *Ready-mony*, the Instances are formerly so severall, that by small study you may now enter them without further Documents.

Returnes in Wares from Factor, or Correspondent.

201. *Phil.* I receive Wares, which I am to sell againe here for company-account.

Sch. Wares in company, being ½ for Partner, and ½ for mee, Debitor to *David Darling*, Factor for Partner, and mee, &c. and being sould, or delivered part to our Partner, the former Instances in Sales give directions. And thus much of *Stocke*, being promised *To mee*; resteth now to speake of

Stocke promised By Mee, to bee payd presently.

202. *Phil.* Instance this.

Sch. Partner *my* account *by him* in company, Debitor to Partner *my* account of *Ready-mony*, becausse hee demandeth it of mee presently: And I making good the Mony unto him; *then*, Partner *my* account of *Ready mony*, Debitor to Cash.

203. *Phil.* Suppose I should bring in my *Stocke* at foure pay-dayes.

Sch. Partner *my* account *by him* in company, Debitor to Partner *my* account of Time, for the whole: and ¼ being expired, *then*, Partner *my* account of *Time*, Debitor to Partner *my* account of *Ready-mony*: And paying, *then*, Partner my account of *Ready-mony*, Debitor to Cash.

204. *Phil.* Suppose gaines in his company.

Sch. Partner *my* account *by him* in company, Debitor to Profit and Losse proper.

205. *Phil.* Suppose your *Principall*, and *Gaine* is repaid you.

Sch. Cash Debitor to Partner *my* account by him in company. *Thus* having in some measure, according to *Times* permission, passed through the *Three Tables*, and so *finished* the *Second Member* in the 9. place; being likewise the *Second Chiefe-branch*, whereof the *Journall* is made, as in the 62. place appeareth: wee are to proceed according to the *tenour* of the 9. place.

206. *Phil.* What followeth there in *order*?

Sch. To speake of the *third Groundy-matter*, whereupon the *Journall* is grounded; from which proceedeth

Tranſporting of Accounts in the Leager from one Leafe *unto* another.

207. *Phil.* What are the *Motives?*

Sch. They may bee *two:* the one, when the *Leaves* of the Leager are full written in the Debitor, or Creditor ſide, or both. The other; becauſe the *former* accounts are concluded, ſo that upon foote of that account, generally there remaineth a remainer due to mee, or, from mee; and wee will have the account begunne againe upon a *New* Leafe.

208. *Phil.* Is this all?

Sch. Herein againe is to bee obſerved, whether thoſe accounts that are to bee Tranſported, bee *Commodities-accounts*, which in *New* leaves are to bee continued as upon the former: *or*, whether they are *Ships-parts*, Houſes, *Rents*, Lands, *Intereſts*, Inſurances, *Factor-accounts*, or the like: of which (for that time) wee make no *eſtimation of Eſtate*, but onely a tranſport for Tradings further continuance, untill a Generall Ballance bee made.

209. *Phil.* How muſt Commodities-reckonings fitly bee tranſported, to make *true Journall* parcells of them?

Sch. In all Tranſports (if poſſible) muſt heedfully bee heeded, that not any parcell bee poſted with *Blinde-ſummes*, or, Blanckes; *as ſome terme them:* that is, *Not without Mony-ſummes*. Many in their Bookes tranſport with *Blanckes* in their Leager, yet have Mony to tranſport, if they had *Art* to carry them *handſomely* forwards; to which end obſerve the enſuing Documents.

Suppoſe the *Wares* were Cambrix-cloth, and the whole *Debitor-ſide* contained 400. Peeces, which coſt 765.ℓ.8.ß. and that the whole ſale in the *Creditor-ſide* were 278. Peeces, producing in mony 789.ℓ. 10.ß. *Nota*, theſe cannot bee ſubſtracted from each other to make Journall parcells, but in the one will bee *Wares* without *Mony*; and in the other *Mony* without *Wares*: which kinde of Tranſports are very abſurd, though uſed by many.

THEIR *forme is as this Inſtance.*

	Debitor.	℔				*Creditor.*	℔		
2	June, coſts of Peeces. 400.	7	765	8	—	3 July, ſales of Peeces. 278.	—	789	10	—
7	Auguſt, carried to new account		9	24	2	— 7 Auguſt, carried to new account	—	122	9	—
	Peeces 400. 789.ℓ.10.					Peeces 400. 789.ℓ.10.				

To avoide the above-entred abſurditie of *Wares* in one Journall parcell, but *no Mony*; and *Mony* in the other Journall parcell, but *no Wares*: enter as the enſuing Journall inſtance, inſtanceth.

Cambrix-cloth upon *folio* 30. Debitor to Cambrix-cloth upon *folio* 12. 765.ℓ. 8.ß. for the preſent coſts of 400. Peeces, being the whole Debitor-ſide, in Wares, and Mony, for want of place tranſported to a new leafe, the mony is 765.ℓ.8.ß.

And then,

Cambrix-cloth upon *folio* 12. Debitor to Cambrix-cloth upon *folio* 30. 789.ℓ. 10.ß. for the ſales of 278. Peeces, being the whole Creditor-ſide, in Wares, and Mony, tranſported for want of place to a new leafe, the Mony being ——— 789.ℓ.10.ß.

Thus ought each Journall parcell in Wares tranſporting truly to bee Journalized, then the Leager will ſtand as this enſuing inſtance, inſtanceth;

*Fol.*12. *Debitor.*		£			12. *Creditor.*		£		
2	June, costs of Peeces. 400.	7	765	8—	3	July, sales of Peeces. 278.	—	789	10—
7	August, carried to new ac-				7	August, carried to new ac-			
	count Peeces. ——— 278.	30	789	10—		count. ——— 400.	30	765	8—
	Peeces 678. 1554. £. 18. ß					Peeces. 678. 1554. £. 18. ß			

And folio 30. *will ſtand*

7. Aug. costs of Peeces 400. 765. £. 8. ß. 7. Aug. sales of Peeces 278. 789. £. 10. ß.

Here you ſee the Leager ſtand againe as formerly it did, to bee continued in writing; as before; here you ſee each Journall parcell compleatly carried: and thus ought Factor-accounts to bee croſſed; Forraine-mony under Forraine-mony, as here Peeces under Peeces; and Inlandiſh-mony under Inlandiſh-mony, as before is inſtanced. *Nota*, Doe the like in *Houſes*, Lands, *Rents*, Legacies, *Intereſts*, Ships-parts, *Inſurances*, and the like; becauſe the principall (by Deduction) ſhould not bee Diminiſhed untill the finall finiſhing of thoſe accounts.

210. *Phil.* Is this a uſuall courſe in the tranſporting of all kindes of accounts?

Sch. No: In your Generall accounts with Common-trading-people, as alſo in *Caſh*, Bancke, *Stocke*, Profit and Loſſe, *or the like*: deduct the *Leſſer* from the *Greater*, and make a Journall parcell for the *difference*, as thus:

If the *Debitor-ſide* of any of the above-named accounts (which are to be tranſported) be heavieſt, then for the *difference* make the

New account Debitor to the Old.

If the *Creditor-ſide* bee heavieſt, then for the *difference* of any of thoſe accounts, make the

Old account Debitor to the New.

211. *Phil.* What Obſervations ariſe from hence?

Sch. Hence is it manifeſt, that in the Leager ought to bee neither *Debitor*, nor *Creditor*, but ſuch as have their

Originall from the Journall,

whoſe proper Office it is, to explaine why the *One man*, or, *thing* is Indebted unto the other, as hereafter in the Explication of the Journalls Office ſhall appeare in the 244. place: and ſo I end with the *Third Ground-matter*, of which the Journall is made.

212. *Phil.* Explicate the *Fourth Ground-matter*, of which the Journall is made.

Sch. The *Fourth Member* of the 9. place, ſaith, that it proceedeth from the

Equalizing, or, Even-making of Over, or Under-meaſures, Weight, Leackage, Pounds, Ells, or the like.

213. *Phil.* Inſtance ſome matters in *Proper-accounts*.

Sch. When wee finde any *Under-meaſure* in Corne, or *Leackage* in Wine, or *Shortneſſe* in Length: *then enter*, Profit and Loſſe Debitor to the *wanting-matter*; rating it as you pleaſe: for that rating neither augmenteth, nor diminiſheth your Eſtate; but is onely done for decentneſſe, to have mony in the Debit, and Credit of ſuch Journall parcells.

Phil.

214. *Phil.* Rehearſe ſome inſtances in *Factorage*-accounts.

Sch. If in weight I finde in any commodity leſſe by ſales, becauſe of drineſſe, or the like; *enter, John Knoll* his account Currant, Debitor to *John Knoll* his account of Saffron: rating them as before, to bring them into the *true* forme of *Debitor* and *Creditor*, in Journall and Leager. Hence may eaſily be gathered how to deale in Company-accounts; which I now paſſe, and ſo proceed to the next matter in order.

215. *Phil.* Whence ariſeth the *Fifi Ground-matter*, that maketh a Member of the Journall?

Sch. In the 9. place it is ſaid to ariſe from the

Leagers-Concluſion, or Ballancing of the Leager.

216. *Phil.* What cauſes may move a man to a Generall Ballance?

Sch. The ſame may bee either of theſe three:

1. When the Journall, and Leager are full written; ſo that there muſt be New-bookes:
2. When a Merchant ceaſeth from Trading:
3. When the Book-Owner departeth this world:

} Then is a Ballance requiſite.

217. *Phil.* What underſtand you by the word *Ballance*?

Sch. By *Ballance* I underſtand, *An Equall-making in Equivalent manner all the Open-ſtanding-Leager-accounts*; tranſporting all thoſe Open-ſtanding Leager differences under One laſt framed accounts Title, whoſe name Generally wee call BALLANCE: for being that that account *includeth* all the Leagers remaining differences; ſo it *concludeth* with *One* ſolely it ſelfe. *Nota:* The word *Ballance* ſeemeth to bee borrowed from a paire of Scales: for as true Scales ought neither to bee heavier than other; ſo a true taken Generall Ballance ought not to differ the leaſt naming value: for the Generall Debitor, and Creditor muſt juſtly counter-poize each other in even-monies nomination; *elſe*, the Booke is out of ſquare, the ſummes ill taken, or amiſſe added. In place of the word *Ballance*, I ſhould rather enter *Eſtate-reckoning*: for by drawing the whole Booke to a head, I draw with *One* an account of my *Eſtate*. Simon Stevin in his *Princely Book keeping*, carrieth the *Leagers* difference at the Yeeres end, unto the *firſt begunne* Stocke when hee *began* his Bookes: but hee contradicteth himſelfe. For hee began well the *Firſt* day of January, in making all that owed to him *Debitors* to Stocke; and Stocke *Debitor* to them who were *Debi-demanders*: but at his Leagers *concluding*, the 31. of December, hee entreth Stocke *Debitor* to his *Debitors*; and hee entreth his *Debi-demanders*, as *Augmentors* of his Stocke. Such entrances made by him are but a *miſtake onely*; in mee they were *meere* Abſurdities.

Ballance is either a *Triall*, or *True-ballance*.

Of the Tryall-Ballance.

218. *Phil.* Relate the *manner* of making a Tryall-ballance.

Sch. Adde the Debitor ſummes of all the Leager *Un-equall-open-ſtanding-accounts* upon a Paper together, or in a Booke thereto prepared: *then*, adde all the Creditor parcells in the whole Leager together by themſelves, becauſe the *Uniformity* of the *Generall Additions* ſhould bee manifeſted; if they bee to each other *equivalent*, then (if no whole parcell bee left out) are the Journall *mony-parcells* truely tranſported into the Leager.

219. *Phil.* What more is to bee ſaid of the Tryall-ballance?

Sch. The *Tryall-ballance* is of *two* ſorts: The firſt is a Survay (as above) of the Leager accounts,

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accounts, ſo ſoone as all the parcells are tranſported out of the *waſte-booke* into the Journall, and from thence into the Leager: *Nota*, before any *unſould Wares*, or *Gaine*, and *Loſſe* of any accounts bee medled with. Of ſuch matter is the firſt ballance of the *three-fold-mony-ballance* in my Great Waſte-booke, printed 1621. at Amſterdam in Engliſh; and Dutch; and ſhall bee in this booke.

220. *Phil.* Inſtance the ſecond ſort.

Sch. The ſecond ſort of the *Tryall-ballance* is ſeene, when all *unſould wares*, and *Outlandiſh monies* are rated: all *Abatements*, as likewiſe *Gaines*, or *Loſſes* are knowne. Of ſuch matter is the ſecond *Three-double-mony-ballance* in my Great Waſte-booke; and ſhall bee in this. In this *ſecond* ballance is alſo compriſed the parcells appertaining to the *true* ballance: *elſe*, that ſecond ballance could not bee Even-weighty.

Of the True-Ballance.

221. *Phil.* Proceed to the ſame.

Sch. The *True-ballance* ariſeth from the *Remainers* of the Leager accounts; as well in *Mony*, Unſould Wares, *Voyages* not wholly ſould, *Houſes*, Lands, *People*, *&c.* not yet compleatly perfected: and are therefore tranſported to the New-bookes, to bee there fully finiſhed: Leaving the *Old-bookes* to their perpetuall reſt; except ſome *Scrupulous* matter moleſt them. Of ſuch matter is the *Third* ballance of the *Three-double-mony-ballance* in my Great Waſte-booke, and ſhall bee in this.

Obſervations in ballancing of the Leager.

But for a Preparative, firſt *note*, that *even* as the Monies, Wares, Voyages, Houſes, Lands, and People were in their accounts (whether Debitors, or Creditors) even ſo muſt they ſtand in your Ballance: and ſo of each other matter. Reaſon; for Ballance repreſenteth in that Onely account, all that the other repreſent through the whole booke: for if they were Debitors, Ballance is a Debitor in their place; if they were Creditors, Ballance is likewiſe a Creditor.

222. *Phil.* Goe forwards in this matter.

Sch. There ought to bee obſerved *A Decent Order* in the Leagers ballancing: *that is*, Which account ought *firſt* to bee concluded, and which laſt; both in *Debitor* and *Creditor* ſide: this is not of Neceſſity, but for Decentneſſe in Order.

223. *Phil.* Proſecute your opinion in the Order.

Sch. Firſtly, ballance the accounts of the People of whom you bought, or to whom you ſould: *Reaſon*; becauſe all Diſcounts, Abatements, Miſ-caſtings, or Omiſſions that have happened, may bee rectified; to the end each account may beare it's owne burthen: take then the difference of each mans account (being found to agree) and enter them into your Ballance-booke (as in the 218. place is mentioned) untill the finall Ballance bee found Even-weighty.

224. *Phil.* Which next?

Sch. Secondly, ballance the Peoples accounts with whom you had to deale for Exchanges, Aſſignations, or the like: entring the differences into your Ballance-booke thereunto prepared.

225. *Phil.* What followeth?

Sch. Thirdly, ballance your *Fellows* accounts; firſt for *Proper*, and then for *Company*, (but there is no neceſſity in this Order, as is ſaid) the Remainers being well found, your Gaine,

Gaine, or Losse by exchange will bee apparent: and so transport that Remainer unto y our Ballance-booke thereunto provided.

226. *Phil.* Explaine this.

Sch. Take good heed to your *Forraine coynes* in Debitor and Creditor: if your Factor remaineth *Debitor*, then enter that *Debits* difference into the Forraine-coynes Credit, mony for mony, that the true Gaine, or Losse may bee found.

EXAMPLE.

Suppose your Factor at Amsterdam is upon your booke Debitor gl. 2025. exchange at 33.ß.4.ð. Flem. is Sterl. 202.£. 10.ß. you draw 100.£. Sterl. upon him, exchange 37.ß. is gl. 1110. then hee remaineth your Debitor, gl. 915. exchange 33.ß.4.ð. is 91.£. 10.ß. Sterl. What is gained, or lost by the exchange?

1. THE FORME.

Debitor.		*Creditor.*	
Due to mee gl. 2025. —	202.£. 10.—	Drawn by me gl. 1110. —	100.£. —
		Due to mee gl. 915. —	91.£. 10.—
		Lost by exchange.	11.£. —
		Summe. — gl. 2025. —	202.£. 10.—

227. *Phil.* Instance another with gaine.

Sch. I remit unto my Factor 200.£. exchange, at 38.ß.2.ð. Flem. is gl. 2290. He remitteth me back againe gl. 1657. 10. stup. exchange 36.ß. 10.ð. is 150.£. What is gained or lost by the exchange, rating the gl. 632. 10. stup. at 33.ß.4.ð. is — 63.£. 5.ß.

2. THE FORME.

Debitor.		*Creditor.*	
Due to mee gl. 2290. —	200.£. —	Remitted me gl. 1657. 10. —	150.£. —
Gained by exchange —	13.£. 5.—	Due to mee gl. 632. 10. —	63.£. 5.—
Summe — gl. 2290. —	213.£. 5.—	Summe — gl. 2290. —	213.£. 5.—

228. *Phil.* Two Instances you have entred, wherein the Factor was a Debitor: enter the like other two examples where hee may bee a Creditor, with the Gaine and Losse upon them.

Sch. The first forme shall be the summes that I will use; and therefore the exchanges are the same.

3. THE FORME.

Debitor.		*Creditor.*	
Made him good gl. 1110. —	100.£. —	Due to him gl. 2025. —	202.£. 10.—
Due to him gl. 915. —	91.£. 10.		
Gained by exch. —	11.£. —		
Summe — gl. 2025. —	202.£. 10.		

229. *Phil.* Shew one with Losse, that wee may have examples of all sorts.

Sch. This shall bee

4. THE

4. THE FORME.

Debitor.	*Creditor.*
Drawne by him gl. 1657. 10. £.150.—	Drawn by mee gl. 2290.— £.200.—
Due to him gl. 632. 10. £.63.5.—	Loft by exchan. £.13.5.—
Summe gl. 2290.— £.213.5.—	Summe gl. 2290.— £.213.5.—

230. *Phil.* The former foure Examples in Factorage, may (in fubſtance) ſerve in Company-accounts; onely differing in *Titles*, and Diviſion of Gaine, and Loſſe: proceed now to the Order of your *Leagers*-Ballancing.

Sch. Fourthly, take next in hand your Voyages; firſt for *Proper*, then for *Company*-accounts: obſerving therein, whether thoſe ſent Wares are ſould *wholly, in part*, or *none*.

231. *Phil.* Expreſſe each alone in Order, by ſome lively Inſtances.

Sch. If the Wares bee all ſould, and the mony in Credit heavieſt; then there is gained upon the Voyage by the Commodities Sale: as by the example of this

1. VOYAGE.

Debitor.	*Creditor.*
Shipt 100. Peeces of Cambrix, which coſt with charges £.300.—	Sould by my Factor 100. Peeces of Cambrix, for £.329.14.
Gained by the Sales £.29.14.	
Summe £.329.14.	

232. *Phil.* Suppoſe there were onely part of thoſe ſent Wares ſould.

Sch. Deale with them as here ſhall bee ſhewed by this

2. VOYAGE.

Debitor.	*Creditor.*
Shipt 100. Peeces of Cambrix, coſt with charges £.300.—	Sould 80. Peeces for £.320.—
Gained by the Sales £.80.—	Unſould 20. Peeces, at 3. £. per Peece, is £.60.—
Peeces 100. Summe £.380.—	Peeces 100. Summe £.380.—

233. *Phil.* Suppoſe there were none of them ſould.

Sch. Deale with them as ſhall be ſhewed in this

3. VOYAGE.

Debitor.	*Creditor.*
Shipt 100. Peeces of Cambrix, which coſt with charges 3. £. each Peece, is £.300.—	For 100. Peeces wholly unſould, carried to Ballance, at 3. £. each Peece, is £.300.—

233. *Phil.* Suppoſe there bee loſſe.

Sch. The Inſtance ſhall bee as this

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4. VOYAGE.

Debitor.		*Creditor.*	
For. 100. Peeces of Cambrix shipt at 3. ℔. each Peece, is	300. ℔.	For Sales of 80. Peeces, at 2. ℔. 16. ß. is	224. ℔.
		Unsould. 20. Peeces, at 3. ℔. *per* Peece	60. ℔.
		Lost by Sales	16. ℔.
		Summe	300. ℔.

235. *Phil.* Goe forward in the Order of your Leagers Ballancing.
Sch. Fifthly, ballance your *Commodities-accounts*; first for *Proper*; then, for *Company*.

236. *Phil.* Suppose them all sould; and there is Gaines.
Sch. The first Voyage is a President.

237. *Phil.* Suppose your Commodities to be sould in part.
Sch. The second Voyage is an Instance.

238. *Phil.* Suppose that none of your Commodities are sould.
Sch. The third Voyage sheweth the forme.

239. *Phil.* Suppose losse upon the Sale of part of your Commodities, or upon the whole.
Sch. If losse upon part Sales, the Fourth Voyage is an Instance: If losse upon the Sale of a whole parcell; See

THE FORME.

Debitor.		*Creditor.*	
For 16. Butts of Sacke cost with charges	134. ℔. 8.	For Sale of 16. Butts, at 8. ℔. 6. is	132. ℔. 16.
		Lost by the Sale	1. ℔. 12.
		Summe	134. ℔. 8.

Under the name of *Commodities* in the second branch of the 10. place, is included *Houses*, Lands, *Ships-parts*, upon which if you will see the yeerly Gaine, or Losse, *then* rate them as they cost; entring them in Credit as in the second Voyage: *then*, in your House, and Land will appeare what is gained by the Rents, above reparation, and maintaining of them; and in your Ships-parts will bee made plaine what is advanced by their Voyages, more than her victualling: carrying your Proper Gaines or Losse, to Profit and Losse proper; and Companies Gaine, or Losse, to Profit and Losse in Company. But if you will let them run on untill the finall ending of them; then *crosse* them, as is shewed in the second Instance of Cambrix cloth, in the 209. place.

240. *Phil.* What followeth next in the Ballance order?
Sch. Sixthly, ballance your Company Profit and Losse, imparting to each Partner his due upon fit account: and your part upon Profit and Losse proper.
Seventhly, ballance your Partners accounts, transporting the difference unto your Ballance-booke (as in the 218. place is mentioned) unpill the finall ballance bee found Even-weighty.
Eighthly, ballance Cash, and Bancke, carrying their differences to your Ballance-booke.
Ninthly, conclude your Profit and Losse proper, carrying the difference to your Stocke-account.
Tenthly, conclude your Stocke-account, transporting that difference (which is the summe

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ſumme of your Eſtate) unto your Ballance-booke: then ought your Ballance account to bee Equall-weighty.

NOTA,

Having drawne all your Leager to a head in your Ballance-booke, and found it to bee right taken; then may you take your Journall in hand, and poſt them as they in order follow upon your Ballance-booke, unto your Ballance-account in the Leager.

Or if you will not make a Ballance account in your Leager, you may let your Ballance-booke bee your private contentment; and tranſport each Ballance-parcell out of the Old Leager into the New: avoiding your Ballance-writing into the Journall, both at the End of the Old Leager, or Beginning of the New: entring in the Old Leager the *folio* whither carried into the New; and in the New Leager the *leafe* from whence that remainer is brought out of the Old Leager; and ſo avoid (perhaps) the writing of two or three hundred Journall parcells in both Leagers.

Particular obſervations upon each ſide of the True-ballance in Debit, and Credit, for the Memories refreſhing.

241. *Phil.* Rehearſe firſt the Obſervations that ariſe upon the *Debtor-ſide* of the *True-ballance.*

Sch. In a much Trafficking-Merchants-bookes are five things to be regarded:

Firſtly, of *Debtors*; and them in
- *People*—unto whom wee ſould, or that have promiſed us payment of Exchanges, or Aſſignations, and the like.
- *Partners*—unto whom wee have delivered Mony, or Wares, to be by them imployed for the Companies good.
- *Factors*—that ſerve us in Commiſſion,
- *Maſters*—whom we ſerve in Commiſſion,

(who as yet have not given us full ſatisfaction: Againe, the firſt of theſe two may ariſe from Proper, Factorage, or Company-accounts.)

Secondly, of the Unſould Wares, formerly ſhipt to another Towne, or Land, there to bee ſould for *Proper*, *Factorage*, or *Company-account.*

Thirdly, of Matters as yet remaining *Unſould* under our owne Adminiſtration; conſiſting againe in *Wares*, *Houſes*, *Lands*, *Jewells*, *Ships-parts*, and the like: whereof ſome of thoſe *Wares* may bee for *Proper*, *Factorage*, or *Company-accounts*: and thoſe *Ships-parts* for Proper, or Company-accounts.

Fourthly, of the *Ready-mony* in Caſh, in Bancke, or in both.

Laſtly, of Company Gaine, and Loſſe; of the which wee ſtill keep an open-ſtanding account, becauſe the Company continueth in Trading, upon unchangeable termes. And theſe in ſubſtance are all that concerne the Contents of Ballances-Debtor-ſide.

242. *Phil.* Proceed to the obſervations in the Creditor-ſide of the *True-ballance.*

Sch. Foure things are heedfully to bee regarded.

Firſtly, *Debt-demanders*; and them in
- *People*—of whom wee bought, as alſo, whoſe Exchanges wee accepted; or whoſe Aſſignements wee promiſed unto their Creditor, having entred their Creditor into my booke in place of them.
- *Partners*—of whom wee have received Mony, or Wares, to imploy for Company-accounts, unto whom (as yet) wee have not given full conſent: The laſt of theſe may ariſe, either from *Proper*, *Factorage*, or *Company-accounts.*
- *Maſters*—whom we ſerve in Commiſſion,
- *Factors*—that ſerve us in Commiſſion,

Secondly, Unsould-Wares, *Houses*, Lands, *Jewells*, Rents, *Voyages*, and the like: upon which accounts the Gaines, or Losse (at present) is not desired to bee knowne; but are deferred untill the finall finishing of that account, then to know the Generall *Gaine*, or *Losse* upon the same: and these for *Proper*, some for *Factorage*, and some for *Company-accounts*.

Thirdly, in Companies Profit and Losse Reckonings, be cause the division is not made in these Old-bookes, but prosecuted untill the Companies finall finishing.

Lastly, in *Stocke-accounts*, whose difference must bee carried to *Ballance*; for that difference must make your Ballance-account *Even-weighty* in the *Generall* Addition: *Nota*, for in it is contained the *true* difference between the *Ready-mony*, *Wares*, *Houses*, *&c. Debitors* in your Ballance-debit-side, and the *Debt-demanders* in the Creditor-side of your Ballance-account. Or more plaine; take the whole Debit-side of your *Ballance*, deduct from that all that you owe; and the differing mony will bee *Equall-weight*, with the difference brought from your *Stocke-account*. And thus much of the *fifth matter*, of which the Journall is made.

Of the Journalls forme.

243. *Phil.* This is the *second branch* in the Eighth place; of which let mee heare your Explication.

Sch. The *Forme* is generally in folio, or the full bigneſſe of the Paper, bee it small, or large; Ruled towards the *left-hand* with *one line*, and towards the *right-hand* with *three*: entring between them £. s. d. as in the Waste-booke is, and in the Journalls Instances shall bee made plaine.

Some use two lines towards the *left-hand*, as doth Simon Stevin in his *Princely-booke-keepings-Journall* use three; entring therein the *Day*, and *Moneth*: but that maketh the Journall between line, and line, too narrow. My manner of my *Day*, and *Moneths* entrances shall bee shewed in the Explication of the Journalls Office.

This Booke is by *some* numbred on each leaves-side; the beginning-side with 1. the second with 2. and so through all the Book: of which I approve, and use it. For in a Great-trafficking-booke (as an *East*, *West*, *Turky*, or the like Company) severall sides are oftimes filled in one day; so that the Margin of the Leager, quoteth *directly* to the side of that Journall-leafe, where the desired parcell is: and so avoideth the perusall of needlesse sides.

Of the Journalls Office.

244. *Phil.* Let mee know that: for that is the third *Notable* matter, mentioned in the Eighth place.

Sch. The Journalls *Proper Office* is, to have the *Matter* (thereunto appertaining) entred in *Booke-keepings true Method*, with *words* sutable to the *Action*; plainly expressing what ever was obscurely booked in other bookes.

Booke-keepings office is, to booke the Acted matter in the true *Nomination* of *Debitor* and *Creditor*, with the *briefe* (yet plaine) Circumstances of the Action. Heedfully in this Journall must be observed, that the *Debitor*, that is, the *Man*, or *Thing*, that ought to bee *charged*, bee first named, and placed towards the *left-hand*, as thus:

James Mirth is Debitor.

Then enter the Creditor, Man, or Thing, that ought to bee discharged, as thus:

James Mirth is Debitor to *John Melody*.

Unto them annexe the quantity of Mony, as thus:

James Mirth is Debitor to *John Melody* 300. £. 12. s. 8. d.

There-unto adde the reason why the One Man, or Thing is indebted to the other; and this is gathered from the acted matter.

245. *Phil.* As how?

Sch. Compare the Waste-booke parcells in the 6. place, with the ensuing Journall parcells framed out of them, and the *Reasons* may appeare by the Circumstances.

Anno

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Anno 1630. the 25. Day of March, in London.

		£	s	d
1/2	Cash is Debitor to *Marmaduke Grimstone* of Northampton 68 £. —— d. received for his Assignation by my Cashier, of *Arthur Mannering*, being lent mee untill the first of May next, then to bee repaid with the agreed allowance; the receit is	68	—	—
3/2	Profit and Losse Debitor to *Marmaduke Grimstone* 1 £. 15 s. 7 d. for his Monies allowance, to bee made good with the Principall, at day, as above, being	1	15	7

March the 27. Day, 1630.

3/4	*Seager Sole*, Debitor to *Thomas Coster* 495 £. —— d. for my Assignation, by order of dito *Seager*, delivered unto *Sybrant Johnson* upon the said *Coster*: being *Seagers* full payment; and in part of debt from the said *Thomas*: my Assignment was	495	—	—
1/4	Cash Debitor to *Thomas Coster* 456 £. 9. s. —— d. which my Cash-keeper received of *John Sybrantson*, by the Assignement of dito *Thomas*, being the full Remainer, and 1 ¼ Moneths forbearance: the Receit is	456	9	—
4/3	*Thomas Coster* Debitor to Profit and Losse 9 £. 10 s. —— d. for allowance of my Monies detaining, 1 ¼ moneth after it was due, for which hee is made Creditor in the former two Receits, being		9	10

March the 30. Day, 1630.

4/5	Franckford-Exchange, being ½ in company with *Edward Denis* at Northampton, Debitor to *Jacob Johnson* of Marken 1012 £. 10 s. —— d. for 3000. Florins agreed to lend him upon exchange for Franckford, at 81 d. Flemish; to repay unto mee, or Assignes, the first of June, as the exchange shall then returne from thence: this being companies mony resting in my hands; my promise is	1012	10	—
5/6	*Edward Denis* at Northampton *his* account of *Ready-mony*, Debitor to Dito *Edward his* account by mee in company 506 £. 5 s. —— d. for his moity of 1012 £. 10 s. agreed for with *Jacob Johnson* as above, and made good as here followeth, his part being	506	5	—
5/6	*Jacob Johnson* of Marken, Debitor to Rye in company ½ with *Edward Denis* and ½ for mee 639 £. 1 s. 5 ½ d. for 18. Last, 7. Mudde delivered him in part payment of the promised 3000. Florins, being at 150. gould-guilders each Last Ready-mony	639	1	5½

Dito

		£	s	d
5/6	*Dito* is Debitor to Bancke 369.£.13.10.½. written by his order upon the account of *John Johnson Vanck*, being in full of the before-mentioned exchange; the ſumme written in, is	369	13	10½
5/3	*Dito* is Debitor to Profit and Loſſe 3.£.14.8.d. for Banck-mony of gl. 2240.11.4.pen. at one *per Centum*, is	3	14	8
6/5	*Edward Denſh* of Northampton, *his* account by mee in Company, is Debitor to Dito *Edward his* account of *Ready-mony*, 213.£.—5½ d. for his ½ of gl. 3834.8.12.pen. product of 18. Laſt, 7. Mudde of Company Rye, ſould to *Jacob Johnſon*, as above ½ thereof is	213	—	5½

246. *Phil.* What ſignifie thoſe Fractions ½, ¼, and the like, in the Margine?
Sch. Fractions they are none; but ſignifying-Figures concerning the Leager: for the Figures above the ſtroke, ſhew upon what Leager-leaſe the Debitors are to bee found; and the Figures under the ſtroke, point unto the Creditors in the ſaid Leager.

247. *Phil.* Why are ſome pointed, and not other ſome?
Sch. Thoſe that are pointed, are tranſported into the Leager, the other not.

248. *Phil.* Some doe not point at all.
Sch. They are ſubiect to miſtake, or they muſt enter each figure above, and under, when they have entred the parcell into their Leager, and that is tedious. The points are very requiſite to avoid Omiſſions, or not to charge one ſumme twice, if a man ſhould bee called from his poſting.

249. *Phil.* When doe you enter the figures above, or under the ſtroke?
Sch. I lay the Journall open before mee, making firſt the ſtraight ſtrokes that are between the figures againſt each parcell, on both ſides of the Journall; then doe I enter the folio, or leaves, or thoſe figures, before I touch the Leager.

250. *Phil.* How then?
Sch. Then ſetting my Journall before mee, I tranſport all the *Debitors*, and *Creditors* (that correſpond upon one Leager-leafe) one after another into the Leager; then *removing* my hand from the Leager, immediately I ſet the point by that Debitor, or Creditor, that is poſted into the Leager, without removing of my Journall.

Thus much in briefe of the Matter, Forme, and Office of the Journall, mentioned in the ninth place.

A FURTHER EXERCISE UPON THE SIXTH PLACE, Concerning THE WASTE-BOOKE PARCELLS:

BUT

FIRST OF THE INVENTARIS,

ANNO 1633.

IN

LONDON.

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	£	s	d
By conclude of my former Booke, I finde in severall Coynes of Gold, and Silver, as followeth:			
200. Peeces at 22.s. *per* Peece——— £.220.—.—			
200. Peeces at 20.s. *per* Peece——— £.200.—.—			
800. Estates dollers at 4.s.6.d.——— £.180.—.—			
300. Double Pistolets at 26.s.——— £.390.—.—			
And in White-mony of sundry sorts £. 10.15. 7	1000	15	.7
In my Ware-house I finde			
60. Leeds Dozens, rated at £.3.12.s.——— £.216.—.—			
40. Kersies N°.K.———at £.2.17.s.——— £.114.—.—			
50. Dito N°.R.———at £.2.19.s.——— £.147.10.—	477	10	—
Kettles 5. Barrells.			
N°. 320. poi. 2. 3. 26. lb. tarr. 23. lb.			
319.——2. 2. 18.———21.			
318.——2. 1. 21.———22.			
317.——2.——17.———19.			
316.——1. 3. 5.———17.			
Grosse 12.——. 3. lb. tarr. 3. q^{rs}. 18. lb.			
Neat C. 11.——13. lb. at 4. £. 19. s. *per* C.———	55	—	.6
From *Jean du Boys* at Roan I have an account dated their 15. of December last, by foot of which is due to mee in Ready-mony for sould Wares ℔. 800. are at 72. d. *per* ℔.———	240	—	—
In the hands of *Jacob Symonson* at Amsterdam there is gl. 2290. to bee imployed by him for my company Stocke; the same at 33. s. 4. d. is here———	229	—	—
There is in my hands unsould for the account of the said *Jacob* 3. Barrells of Cuchanelia Mestica.			
N°. and Hollands weight, *viz.*			
N°. 1. poize 210. lb. tarr. 17. lb.			
2. poize 179.——15.			
3. poize 196——19.			
Charges at the receit, as by my former booke———	3	17	.8

I have in my hands for Company Stocke in Ready-mony of the same Man: by the which I am to adde ½ more; his summe is—— 150 — —

End of the Inventary:
the Waste-booke
followeth.
1633.

George

		£	s	d
	George Pinch-backe at Pleymouth; according to my order hath shipt in the Night-glasse of Amsterdam, Master *John Peeterson*, 100. Leeds Dozens, and sent them the 20. of December to *Jacob Symonson* to sell there for my account; which Dozens are bought ½ Ready-mony, paid now by his order to *John Joyner* here, the rest stand out 6. moneths: the whole with charges, as *per* Invoice N°. 4. cost——	360	—	—
	Remitted to *Jacob Symonson* at Amsterdam for my account, by *Jean du Boys* at Roan 400. Crownes in his owne Bills: dated their 22. of December, Exchange at 123. d. payable at usance to the said *Jacob* by himselfe, the remise at 72. d. sterl. produceth here——	120	—	—
Dito 9.	Bought of *James Wilkinson* for company ½, *Jacob Symonson*, and ½ mee, 60. Keighley Kersies, paying ½ now, the remainer at 2. moneths, the whole at 3 £. *per* Peece, is——	180	—	—
Dito 13.	*Jean du Boys* at Roan, desireth to detaine my mony in his hands 4. moneths, where-unto I condescend: for which (at 8. *per Centum*) hee alloweth mee with principall——	123	4	—
	Brought into company ½ for *Jacob Symonson*, and ½ for mee, 90 of mine owne Kersies, at 5 £. *per* Peece, Ready-mony——	270	—	—
Dito 17.	*Randoll Rice* of Colchester hath now shipt to *Diego del Varino* at Lisborne, 100. double Sayes in the *White Lion*, *Jonas Jackson* Master, to bee sould there for our account ½ him, and ½ mee; cost him Ready-mony, with all charges aboard, as by the account from him——	566	13	4
Dito 23.	Remitted to *Jean du Boys* at Roan, ℔. 2148. 50. 6. d. product of the £. 566. 13. 4. d. above; Provision at ½, and Brokerage at ½, deducted, being for company *Randoll Rice* ½, and ½ for mee: payable in Roan by *Josias Jeffery* at usance: the value here agreed upon with *James Wilkinson*; Exchange at 63. d. My Remise (with the difference due from mee, and mony lent him at 8. *per Centum*, for 3. moneths) is——	564	1	5
Dito 30.	Sould to *George Pinch-backe* 5. Barrells of Ketles, N°. Weight, and Tarre, as in date the first hereof: at £. 6. 15. s. *per* C. Ready-mony: the remainer I now pay him before the time; abating for 5 ½ moneths, at 8. *per* C. the whole due to him, was——	216	—	—
February 9.	Sould unto *James Wilkinson*, for the account of *Jacob Symonson*, 3. Barrells of Cuchinelia Mestica, No. Weight, &c. *viz.* N°. 1. poize 217. lb. tarr. 19. lb. English. 198. lb. 2. —— 183. —— 16. lb. 3. —— 200. —— 20. lb.			

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		£	s	d
	Which value (his owne due being deducted) hee detaineth by Order, and for the use of the said *Jacob Symonson*: The neat Weight at 58.s. *per* pound Ready-mony, produceth—— —— ——	1580	10	—
	Enter Brokerage of the said Cuchanelia at ½; Provision at 2. *per Cent.* for sales, and so conclude the account			
Dito 17.	Drawne upon mee by *Jacob Symonson* for his account, gl. 1224. 19. 8. pen. the value of himselfe, his Bills dated the 20. passado; payable here at usance, by, and unto my selfe for my account (Brokage, and his Provision deducted) Exchange at 36 s. 10. d. produceth here—— —— —— —— ——	110	17	.2
Dito 21.	Bought for Ready-mony, of *James Wilkinson* 96. Pecces of Colchester blacke Bayes, being severall sorts, and prizes; the same I have sent in the ship of Captaine *Solomon* for Lisborne, and consigned to *Diego del Varino*, to sell for company *Jacob Symonson* ½, and ½ for mee, my payment is—— —— ——£. 543. 15. 9. Charges, as by the particulars delivered to *Jacob Symonson*, amount unto—— —— —— ——£. 50. 4. 3.	594	—	—
Dito 27.	Sould to *James Wilkinson* in the behalfe, and for the use of *Jacob Symonson* at Amsterdam 150. company Kersies, concerning the said *Jacob* ½, and ½ mee, at £. 4. 5. s. Ready-mony: which summe (deducting what is now due to the said *Jacob*) hee payeth mee for him; the sould Wares produce—— —— —— ——	637	10	—
March 5.	Advice from *Jacob Symonson* at Amsterdam, in Letters dated 25. passado, that hee hath sould to *Sybrant Sweeting* for Ready-mony, 30. Dozens, sent as in date the fourth of January last, producing at gl. 45. 7 ½ stup. to —— ——gl. 1361. 5. More, to *Leonard Lodder*, at 6. moneths 30. Pecces, at 50. gl. *per* Peece, are —— ——gl. 1500.— Gl. 2861. 5. stup. exchange at 33. s. 4. d. is—— —— ——	286	.2	.6
	Jacob Symonson, according to my order, hath remitted to *Arthur Mumperson* at Dansicke, Florines 1722. 20. gros, to runne upon exchange betweene the said *Arthur*, and mee ½ gaine, and losse; payable 14. dayes after sight by *George Gregory*; the value delivered the 24. passado to *Peter Jacobson*, at 228. gros, each £. Flem. his payment is gl. 1360.— are at 33. s. 4. d.—— —— —— ——	136	—	—
Dito 13.	Remitted to *Arthur Mumperson* at Dansicke for our company, each ½, Florines 2666. 20. gros, in Bills of *Steven Jourdaine*, payable after 16. dayes sight by *Harman Helder*, at 240. gros, for 12. s. sterl. My payment is—— —— —— —— ——	200	—	—
	Enter			

	£	s	d
Enter Ware-house-roome for company Kerſies ½ *Jacob Symonſon*, ½ mee, at 2.*B*. *per* Peece: Brokage at ½; Proviſion for ſales at 2.*per* C. and conclude the account			
Received by Shipper *John Claſon* 60. Peeces of Cambrix-cloth, to ſell for the account of *Jacob Symonſon* at Amſterdam: cuſtome, fraight, and other charges, as by the booke of perties——	4	·7	—
Jean du Boys at Roan hath remitted for company account ½, & ½ to *Jacob Symonſon* at Amſterdam, 1000. *W*. payable at ½ uſance by *Peter Prat*, in Bills of *Darius de Batts*, dated the 25. paſſado, exchange 124.*B*. his Remiſe at 72.*B*. ſterl. is here——	300	—	—
Dito 21. Sould to *Jacob Symonſon* 60. Leeds Dozens, and ſhipt them to him in *John Claſon*, at 5.*L*. *per* Peece, at 1. moneths time, being——	300	—	—
Charges, as by the booke of perties, are——	··9	·7	6
Received from *Diego del Varino*, by Shipper *Jonas Jackſon* 1576. Pecces of Figges, upon the account, as in the 17. of January, which coſt him there with all charges Ready-mony, 681.*O*. 960. Reaze, reduced at 490. Reaze for 5.*B*. is here——	426	·4	·6
Charges at the receit, as by the booke of perties——	··8	·7	·9
James Wilkinſon hath an advice Letter from his Factor at Liſborne, that there are ſhipt 10. cheſts of Sugar for his account, weighing as *per* Invoice Netto 51.3.4.*lb*. the ſame I have bought of him at 13. pence *per lb*. free here of all charges, and to take them upon the Invoice, amounting to——	314	·3	4
Dito 29. 1634. Received from the hands of *James Wilkinſon* theſe goods following, to ſell for company ½ *Hendrick vander Linden*, ½ *John van Does*, ½ *Jaques Reimſt*, all at Flushing, to wit, 160. Peeces of Figges. ··4. Bales of Pepper, poize 1468. *lb*. 15. Burts of Allegant. Charges all paid by the ſaid *James*, except Portage, being——	·—	12	·5
Arthur Mumperſon at Danſicke hath remitted mee 5000. Florines for our company, each ½ in Bills of *Robert Brames*, dated 2 preſent, payable at 10. dayes ſight by *George Pinchbacke*, exchange at 224. gros, is here——	401	15	8
Jean du Boys at Roan hath remitted for company account ½, and ½ unto *Jacob Symonſon* at Amſterdam *W*. 1140. 17. 8. *D*. payable by *Peter du Boys* at uſance, the value in his owne Bills, dated the 28. of February:			

		£	s	d
	February: being the remainer in his hands, Brokage at ¼, and Provision at ½ deducted; exchange at 123.d. is gl.3506.8.stup. the Remise at 72.d.sterl. is here——	342	.1	9
Aprill 7.	Received from *Jean du Boys* for my account by the Starre of Amsterdam 8. Barres of Silver, poize 219. Marke, 4.oz. at 22. livres, 6. sous, *per* Marke, are with charges, as *per* Invoice liv. 5608.10. reduced at 2.shil.sterl. *per* livre, are——	560	17	—
	Custome, freight, and other charges, as by the booke of petties—	.4	.7	2
	Agreed with *James Wilkinson* to let him have for 4. moneths, at 8. *per Centum*——	250	—	—
	Remitted to *Arthur Mumperson* for our company, each ½, Florines 3987. 15. gros, in Bills of my selfe, payble 19. dayes after sight by *Hendrick Holster* for the account of *Jacob Symonson* in Amsterdam, at 232. gros, my Remise is here——	309	.7	6
	More, to him, as above, Flor. 1907. 26. gros, in mine owne Bills; exchange 232. gros, payable at 25. dayes after sight by the same man, for *Jacob Symonson* upon my account: being the product of 30. Dozens, as in the 5. passado, discounted at 8. *per* C. for 2. moneths: the Remise are gl.1480. 5.stup. at 33.s. 4.d. is here-	148	—	6
Dito 15.	*Jacob Symonson* at Amsterdam hath bought for the account of *Randolf Rice* ½, and ½ mee, the ensuing commodities, for ½ Ready-mony, ½ at 2. moneths: to wit, 30. Butts of Serrese, at 40.£.Flem. .8. Bales of Pepper, weight 2720.lb. at 25.gr. 19. Last, 24. Mudden, 3. Scheple of wheat, at 60.ggl. The same hee hath sent their 4. present, to *Thomas Trust* at Antwerp, to sell for our account, his charges and Provision, as by account is, £.41.13.4.d.Flem. are all £.1841.—.—Flem. and here at 33.s.4.d. they produce——	1104	12	—
	Diego del Varino at Lisborne writeth that hee hath sould the 17. passado to *Pedro del Cauzo* the 100. Sayes sent in *Date* 17. January last: whereof 27. Peeces are to stand out 2. moneths: the rest Ready-mony: the whole at 22. Duckers *per* Peece, are here at 66.d. *per* Ducket.——	605	—	—
	Jacob Symonson advertiseth mee in Letters, dated their 4. present, that there is gained gl.500. for my part, by our company Stocke begun in July, 1633. which gaines, with my then remitted principall, and an equall value unto it, hee hath now remitted mee in Bills of *Peter Snap*, dated their 3. present: payable at usance by *Andrew Hitchcocke*;			

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		£	s	d
	Hatchcocke; exchange 36.s. 10.d. being mony to runne upon exchange, each ½, producing here——	504	19	.6
Dito 22.	Drawne upon mee by *Jean du Boys* for my account ℔. 1499. 43.4.d. including 41. ℔. for Brokage, and Provision of Traict, and Silver: his Bills dated their 23. of March; payable at ½ usance to *George Pinch-backe*, at 63.d. being here £. 393. 13.s. 6.d. sterl. which Bill I discount with the said *George*; receiving the remainer, with 29.s. forbearance: his summe is——	403	4	8
	Remitted to *Arthur Mumperson* at Dansicke Flor. 5284. 21. gros, to bee there imployed for my part of Stocke, by which hee is to lay in the like summe: payable at sight, by, and unto himselfe for our exchange account in mine owne Bills, at 230. gros: the remise here is——	413	11	.9
	Remitted to him (more) in mine owne Bills 140. Flor. 10. gros, 5. pinninghen (of 18.to a gros) for his part of company gaines here: the value at sight discountable in his owne hands: exchange at 230. gros, is here——	10	19	8
Dito 30.	*Jacob Symonson* ordereth mee to pay gl. 1740. 12. stup. upon sight of his Letter unto *Andrew Hitchcocke*: being part of bought Wares for company, as in date 15. present: exchange 36.s. 8.d. are £. 158. 4. 9.d. which I discount with the said *Andrew*: ordering him to pay to *John Sharpe* for *James Wilkinson* £. 250. the remainer hee detaineth at 8. *per Centum*, for 4. moneths: the whole being——	504	19	.6
May. 8.	Agreed with *James Wilkinson* (for *Andrew Hitchcocke*) upon 4. moneths time at 8. *per* C. to let him have upon my Bond——	200	—	—
	Sould unto *George Pinch-backe* 1500. Peeces of Figges, received the 21. of March, at 7.s. *per* Peece; discounting with *Kandoll Rice* £. 115. 1. 5.d. the rest of his part I now pay him: my receit is——	525	—	—
	Jacob Symonson writeth mee in date their 11. present, that hee hath sould to *Jasper Cop*, the remainer of Dozens sent as in the 4. of January, at 50. gl. Ready-mony: the same (deducting gl. 123. for Ware-house-roome, Brokage, and Provison) hee remitteth mee in Bills of himselfe, dated their 8. present: payable at usance by *Andrew Hatchcocke*: the remise at 36.s. 6.d. is £. 171. 8. 4.d. and the sales at 33.s. 4.d. is——	200	—	—
	Transported			

		£	s	d
	Transported by Agreement unto *George Pinch-backe* the Bargaine of Sugar agreed upon with *James Wilkinson* the 21. of March (whether more or lesse) which hee is to pay mee 2. moneths after the receit at 14. d. *per* lb. the knowne weight produceth—— ——	338	. 6	. 8
	Remitted to *Jacob Symonson* gl. 5781. 19. stup. for our exchange account, each ¾ in Bills of *Richard Symonson*, dated (and omitted to enter) the 27. passado; payable at usance by the said *Richard*, or Assignes, exchange at 38 s. 2. d. my payment produceth here—— ——	504	19	6
Dito 22.	Assigned *Andrew Hitchcocke* upon *James Wilkinson*, for the summe agreed upon the 8. present: being—— —— ——	200	—	—
	James Wilkinson hath delivered 15. chests of Sugar to *George Pinch-backe*, poize 77. C. 2. 20. lb. producing at price of agreement made with the said *James* £. 471. 5. s. and with *George* £. 507. 10. s. where-upon I deliver to the said *James* 8. Barres of Silver, poize 1733. oz. at 6 s. 7 ½ d. the oz. and the difference is payd mee backe, the Silver produceth—— —— —— —— ——	574	. 1	. 1
Dito 31.	Received from *Diego del Varino*, by Shipper *John Thomson*, 572. Peeces of Figges, in full of the account, as in date 17. January, and 15. Aprill, which cost him there (all charges at 4. *per* C. deducted) 247. C. 320. Reaze, producing here—— —— ——	154	11	6
June 7.	Received more by the same Ship, to sell for the account of *Diego del Varino* 270. Frailes of Figges, and 300. Peeces of Raisons *Solis*; the Freight, Custome, and other charges, as by my book of petties, are—— —— —— —— —— ——	25	10	. 7
	And upon our company Figges, as by the said petty-booke——	23	. 8	. 9
	Jacob Symonson Vlo. ordereth mee to pay *Andrew Hitchcock* gl. 2699. upon sight of his Letter; being in full of Wares bought for company, as in date 15. Aprill: with which *Andrew* I discount £. 171. 8 4. d. paying the rest by his order to *James Wilkinson*: the exchange at 36. s. 10. d. is—— —— —— —— ——	244	. 5	—
	Thomas Trust at Antwerp advertiseth of the sale of 8. Bales of Pepper, sent as in date the 15. of Aprill, of which the product cleare mony, as by the account is Ready-mony—— —— —— —— gl. 2753. 9. 14.			
	More to *Jaques Gerritson*, part at 2. moneths, the then sent Wines, producing (whereof ¾ is received) as by the account cleare mony—— —— —— gl. 12400. —. —			
	gl. 15153. 9. 14. pen. at 33. s. 4. d.—— —— ——	1515	. 7	—
	Sould			

		£	s	d
	Sould to *James Wilkinſon*, *George Pinch-backe*, and *Andrew Hitchcocke* upon equall ſhare, the 60. Peeces of Cambrix received in date the 13. of March, at price 6.£.15.s. at 4. moneths, is—— ——	405	—	—
	Enter Ware-houſe-roome at 2.D. a Peece; Brokage at $\frac{1}{4}$, Proviſion for ſales at 2. *per* C. and conclude the account.			
	Thomas Truſt hath remitted gl. 11020. to *Jean du Boys* at Roan, in his owne Bills dated their 2. preſent: payable at uſance by, and unto himſelfe; exchange at 121.D. are w. 3642. 58. 6.D. and here at 72.D. is—— —— —— —— —— ——	1092	17	10
Dito 23.	Sould to *Randoll Rice* the Fruits received in date 7. preſent; hee paying now £.380. the remainer at 3. moneths: viz.			
	270. Peeces of Figges capnets, poize 67. C. 2. qrs. at 50.s.—	168	15	—
	300. Peeces of Raiſons *Solis*, poize 225. C. 3 qrs. at 33.s.—	372	.9	.9
	Enter Ware-houſe-roome at 1.D. Brokage at 1.D. Proviſion, as above; and conclude this account.			
	Jacob Symonſon remitteth me for our company-exchange, each $\frac{1}{2}$, gl. 5781. 19. ſtup. in Bills of *Peter Plomp*, dated their 8. preſent: payable at uſance by *Randoll Rice*, exchange at 36.s. 4.D. produceth here—— —— —— —— —— ——	530	.9	.1
July 2.	Writings received from *Diego del Varino*, of the ſales of 96. Bayes (ſent as in date 21. February) at 31. Duckets *per* Peece Ready-mony: In returnes of which (all charges, and proviſion at 4. *per* C. deducted) I receive by *Richard Munt* 2908. Peeces of Figges, amounting here to—— —— —— —— —— ——	785	13	.4
	My Caſh-keeper hath received of *Iſaac Simcocke* the value of *George Pinch-backes* Aſſignment: the debt (abating 30.s. for paying before the time) and 20.£.13.s.7.D. for charges of 2908. Peeces of Figs, was—— —— —— —— —— ——	507	10	—
	Remitted to *Jacob Symonſon* gl. 6020. 13. ſtup. for conclude of our exchange-account, each $\frac{1}{2}$, in Bills of *Randoll Rice:* payable at uſance by *Daniel Rice:* exchange at 37.s. 10.D. produceth here—	530	.9	.1
Dito 11.	Sould unto *Randoll Rice* 648. Peeces (being the full conclude) of our company Figs $\frac{1}{2}$ him, and $\frac{1}{2}$ me, poize 162. C. at 43.s. *per* C. Ready-mony, is—— —— —— —— ——	348	.6	—

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		£	s	d
	Transported by order of *Jacob Symonſon* to *James Wilkinſon* the debts due to him upon his account Currant (which I effect) receiving of the ſaid *James* to cleare the account £.28.1.7.D. the whole debts being——	405	—	—
Dito 20.	Aſſigned *Andrew Hitchcocke* upon *James Wilkinſon*, of whom hee receiveth (leſſe £.3.6.8.D. being forbearance of 250.£. payd 2. moneths before the time) the ſumme of——	.51	.6	.8
	Diego del Varino ordereth mee to pay unto *Pedro del Varino*, ſuch monies as are in my hands for his account: unto whom I deliver an Aſſignation upon *Randoll Rice* for £.161.4.9.D. the reſt I pay to *Pedro*; and then receive of the ſaid *Randoll* to cleare account, his whole debt being——	446	-1	5
	Sould to *Andrew Hitchcocke* to pay 100.£. Ready-mony, theſe Wares following received in date 29. March. 160. Peeces of Figs, poize 40. C. at 45.ß.——£.90. 4. Bales of Pepper, poize 1468.lb. at 17.D.—£.103.19.8. The remainer at 6. moneths.	193	19	8

End of the Waſte-booke
A.
ANNO 1634. in
London.

THE

THE JOURNALL, Appertaining TO THE FORMER WASTE-BOOK, ANNO 1634. IN LONDON.

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		£	s	d
1. 1.	*Cash* Debitor to Stocke £.1000. 15.s. 7.d. for sundry Coines of Gold and Silver, remaining by conclude of former booke, *viz.* 200. Peeces, at 22.s. *per* Peece. —— £.220.—.— 200. Peeces, at 20.s. *per* Peece. —— £.200.—.— 800. Estates dollers, at 4.s. 6.d. —— £.180.—.— 300. Double-pistolers, at 26.s. —— £.390.—.— And in White-mony of sundry sorts —— £. 10.15.7.	1000	15	7
1. 1.	2. *Wares* Debitor to Stocke £.477.10.s for 60. Leedes Dozens, and 90. Kersies, remaining in the Ware-house unsould, *viz.* 60. Leeds Dozens, rated at £.3. 12.s. —— £.216.—.— 40. Kersies, N°. K. —— at £.2. 17.s. —— £.114.—.— 50. Dito —— N°. R. —— at £.2.19.s. —— £.147.10.—	477	10	—
2. 1.	3. *Kettles* Debitor to Stocke £.55.—6.d. for 5. Barrells unsould, being of N°. weight, and price, as followeth. N°. 320. poize. 2. 3. 26. lb. tarr. 23. lb. 319. —— 2. 2. 18. —— 21. 318. —— 2. 1. 21. —— 22. 317. —— 2. —— 17. —— 19. 316. —— 1. 3. . 5. —— 17. Grosse 12. —— . 3. lb. tarr. 3. qrs. 18. lb. Neat C. 11. —— 13. lb. at £.4. 19.s. *per* C. ——	55	—	6
2. 1.	4. *Jean du Boys* at Roan, my account Currant, Debitor to Stocke £.240. for W. 800. due to me in Ready-mony by foot of account, dated there 15. of December, for sould Wares: producing here at 72.d. *per* W. unto ——	240	—	—
2. 1.	5. *Jacob Symonson* at Amsterdam my account by him in company, Debitor to Stock £.229. for fl. 2290. remaining in his hands to be by him imployed for my company Stock, the same at 33.s. 4.d. is here—	229	—	—
3. 1.	6. *Dito Jacob* his account of Couchaneille, Debitor to Stock £.3. 17. 8.d. for charges done at the receit of 3. Barrells of Mestica, N°. and Hollands weight, *viz.* N°. 1. poize 210. lb. tarr. 17. lb. 2. poize 179. —— 15. 3. poize 196. —— 19. Charges at the receit, as by my former booke ——	3	17	8
1. 2.	7. *Stocke* Debitor to *Jacob Symonson* at Amsterdam his account Current £.150. for so much Ready-mony of his resting in my hands, to bee imployed by mee for his company Stocke; by the which I am to adde ½ more: his summe is ——	150	—	—
	The 4. day of January. 1633.			
4. 3.	8 *Voyage to Amsterdam*, consigned to *Jacob Symonson*, Debitor to *George Lynch-burke* at Plimouth £. 360. for 100. Leeds Dozens, according			

		£	s	d
	according to my order shipt in the Night-glasse of Amsterdam: Mr. *John Peeterson*; and sent them to the said *Jacob* to sell for my account; cost as *per* Invoice N°.4. with all charges——	360	—	—
3. 1.	9. *George Pinch-backe* Debitor to Cash £.144. for ¼ of the dozens paid by him in Ready-mony; the which I now by his order pay here to *John Joyner*: the rest is to stand-out 6. moneths; my payment is-	144	—	—
3. 2.	10. *Jacob Symonson* at Amsterdam my account of Ready-mony, debitor to *Jean du Boys* at Roan my account Currant £.120. for ℔.400. remitted in his owne Bills: dated there 22. of December; exchange at 123.d. are gl.1230. payable at usance to the said *Jacob* by himselfe, the remise at 72.d. sterl. produceth here——	120	—	—
	The 9. day of January. 1633.			
4. 4.	11. *Kersies in Company*, being ¼ for *Jacob Symonson*, and ¾ for mee, debitor to *James Wilkinson* £.180. for 60. Peeces bought of him; part thereof to stand out 2. moneths: the whole at 3.£. *per* Peece, are—	180	—	—
4. 1.	12. *James Wilkinson* debitor to Cash l.120. for ¼ of the whole paid him in part payment, being——	120	—	—
2. 5.	13. *Jacob Symonson* his account Currant, debitor to dito *Jacob* his account by mee in company l.40. for his ¼ part of the 120.l. paid by mee; his Stocke standing at present upon the Credit of his account Currant, from whence I draw the same, when I pay mony for the companies use; his part now paid is	40	—	—
	The 12. day of January. 1633.			
5. 2.	14. *Jean du Boys* my Interest account, debitor to dito *Jean* my account Currant l.120. for ℔.400. by him desired upon *Deposito*, where-unto I condescend: the principall at 72.d. produceth here—	120	—	—
5.	15. *Dito Jean* debitor to Interest-reckoning l.3.4.s. for ℔.10.40. sous, forbearance of the principall for 4. moneths at 8. *per* C. is at 72.d. here	3	4	—
4. 1.	16. *Kersies in Company*, being ¼ for *Jacob Symonson*, and ¾ for mee, debitor to Wares l.270. for 90. Peeces of mine owne, brought into the company at 3.l. *per* Peece Ready-mony, producing—	270	—	—
2. 5.	17. *Jacob Symonson* his account Currant, debitor to dito *Jacob* his account by mee in company l.90. for his ¼ of the 270.l. by mee brought into the company, being	90	—	—
	The 17. day of January 1633.			
	18. *Voyage to Liborne*, consigned to *Diego del Varino*: being in company			

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		£	s	d
5. 6.	company ½ *Randoll Rice*, and ½ for mee debitor to *Randoll Rice* his account Currant £.566.13.4.D. for 100. double Sayes, shipt thither in the White Lion, Mr. *Jonas Jackson*, to bee sould for our account; cost him ready-mony, with all charges aboard, as by the account from him——	566	13	.4
6. 6.	19. *Randoll Rice* his account Currant, debitor to *Randoll Rice* his account by mee in company £ 340. for his ½ of the said 566.£.13.s. 4.D. carried to stand out till it bee received againe——	340	—	—
	The 23. day of January 1633.			
6. 4.	20. *Jean du Boys* at Roan, for company *Randoll Rice* ½, and ½ for mee, our account Currant, debitor to *James Wilkinson* £.564.1.5.s. for ℔ .2148.50.6.D. remitted him; being product of the £.566.13. 4.D. above; Provision at ½, and Brokage at ½ deducted: payable in Roan by *Josias Jeffery*, at usance: the value agreed upon here with *James* foresaid; my remise at 63 .s. is——	564	.1	.5
7. 7.	21. *Profit and Losse in company* ½ for *Randoll Rice*, and ½ for mee, debitor to Profit and Losse proper £.2.11.11.D. for Brokage of the said remise at ½ *per Centum*, being £.564.15.7.D. is——£.—14.2. And for my Provision of £.566.13.4.D. at ½ *per Centum*, producing——£.1.17.9.	.2	11	11
6. 6.	22. *Randoll Rice* his account Currant Debitor to dito *Randoll* his account by mee in company £.225.12.7.D. for my ½, £.564.1.5.s. now remitted, and are my part of the Sayes standing in credit of the said account Currant: being——	225	12	.7
7. 6.	23. *Dito Randoll* my Intereſt-account debitor to *Randoll* his account by mee in company £.112.16.3.s. for the difference between £.225.12.7.D. laid out as above for mee; and £.338.8.10.D. his ½ in this remise: which difference I disburse for him to make his summe compleat, being——	112	16	.3
5.	24. *Dito Randoll* upon Intereſt, debitor to Intereſt-reckoning £.2. 5.2.D. for 3. moneths forbearance of £.112.16.3.D. at 8. *per Cent.* is—	2	.5	.2
	The 30. day of January 1633.			
3. 2.	25. *George Pinchbacke* debitor to Kettles £.75.—8.s. for 5. Barrells, N°. Weight, and Tarre, as in the 3. parcell ramounting at £.6. 15 s. *per* C. Ready-mony, unto——	75	—	.8
3. 1.	26. *Dito*: debitor to Cash £.135.19.8.D. for so much payd him which was to stand out 6. moneths: the Accommodation is——	135	19	.8
3. 5.	27. *Dito*: debitor to Intereſt-reckoning £.4.19.8.D. for 5 ½ moneths discount of £.216. at 8. *per* C. payd before the time——	.4	19	.8

James

		ℒ	s	d
4. / 3.	28. *James Wilkinson* debitor to *Jacob Symonson* his account of Cuchinelia ℓ.1580.10.s. for 3. Barrells of Misteca, No. Weight: *viz.* No. 1. poize 217.lb.tarr.19.lb. English 2. —— 183. —— 16.lb. English 3. —— 200. —— 20.lb. Grosse —— 600.lb.tarr.55.lb. Netto.545.lb.at 58.s. *per* pound Ready-mony, produceth —— —— —	1580	10	—
2. / 4.	29. *Jacob Symonson* his account Currant, debitor to *James Wilkinson* ℓ.956.8.7.d. for that the said *James* (his owne due of ℓ.624. 1. 5.d. being deducted) by order of the said *Jacob*, detaineth it in his owne hands: the remainer being —— —— —— —	.956	.8	.7
3. / 1.	30. *Dito Jacob* his account of Cuchinelia, debitor to Cash ℓ.5. 5. 4.d. for Brokage of ℓ.1580. 10.s. at ½ *per* C. is —— ——	.5	.5	.4
7.	31. *Dito Jacob* his Cuchineille, debitor to Profit and Losse ℓ.31. 12. 2.d. for my provision of ℓ.1580.10.s. at 2. *per* C. being ——	31	12	.2
3. / 2.	32. *Dito Cuchineille* debitor to *Jacob Symonson* his account Currant ℓ.1539. 14.10.d. for the neat proceed of sales, with 11.lb. advance upon English weight, producing here, charges, and provision deducted, the summe of —— —— —— —— —	1539	14	10
	The 17. day of February 1633.			
2. / 3.	33. *Jacob Symonson* his account Currant, debitor to dito *Jacob* my account of Ready-mony ℓ.110. 17.2.d. for gl.1224. 19.8.pen. drawne by him upon mee for his account; the value of himselfe, in Bills dated the 20. passado; payable here at usance by, and unto my selfe for my account (Brokage, and his Provision deducted) exchange at 36.s. 10.d. produceth here —— —— —— —	110	17	.2
7. / 3.	34. *Profit and Losse* debitor to *Jacob Symonson* my account of Ready-mony ℓ.—10.1.d. for gl.5.—8.pen. by him detained for Brokage, and Provision; being at 3.3.s.4.d. —— — —	.—	10	.1
	The 21. day of February 1633.			
8. / 1.	35. *Voyage to Lisborne*, consigned to *Diego del Varino*, being in company ⅔ for *Jacob Symonson*, and ⅓ for me, debitor to Cash, ℓ.594. for 96. Peeces of Colchester blacke Bayes, of severall sorts and prices, bought of *James Wilkinson*: the same I have shipt by Captaine *Solomons* conduct to the said *Diego*, to sell for our company account: my payment is —— —— —— —— —	594	—	—
2. / 5.	36. *Jacob Symonson* his account Currant debitor to dito *Jacob* his account by mee in company ℓ.396. for his ⅔ of my payment of the said Bayes, and charges, which hee is to allow mee present mony; being —— —— —— —— —— —	396	—	—

Jacob

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		£	s	d
2 . 4 .	37. *Jacob Symonſon* his account Currant, debitor to Kerſies in company ½ for him, and ½ for mee £.637.10.s. for 150. Peeces in his behalfe, and for his uſe, ſould to *James Wilkinſon* at £.4.5.s. Ready-money	637		
5 . 2 .	38. *Dito*, his account by mee in company, debitor to dito his account Currant £.212.10.s. for his ½ of the principall made good againſt his charge; being	212	10	
1 . 2 .	39. *Caſh* debitor to *Jacob Symonſon* his account Current £.328.10.s.11.d. received of *James Wilkinſon* to cleare the account Currant of the ſaid *Jacob*, to this day: the receit is	328	10	11
	The 5. day of March, 1633.			
8 . 3 .	40. *Jacob Symonſon* my account of Time, debitor to Voyage to Amſterdam, conſigned to dito *Jacob* £.286.2.6.d. for ſales of 60. dozens, as by his letters dated the 20. paſſado, viz. To *Simon Sweeting* 30. Peeces at gl.45.7.8. pen. *per* Peece, Ready-mony, are gl 1361. 5. To *Leonard Lodder* 30. Ps. at gl 50. for 6. moneths. gl.1500. gl.2861.5. ſtuy. Exchange at 33.ſh.4.d. is here	286	2	6
3 . 8 .	41. *Dito Jacob* my account of Ready-mony, debitor to my account of Time £.136.2.6.d. for gl.1361.5. ſtuy. by him received; reduced at 33.ſh.4.d. maketh here	136		
8 . 3 .	42. *Danſicke-Exchange* in company for *Arthur Mumperſon* there, and mee, each ½ debitor to *Jacob Symonſon* my account of Ready-mony £.136. for 1722. Florins. 20. gros, according to my order remitted to runne upon exchange betweene the ſaid *Arthur* and mee ½ gaine and loſſe: payable 14. daies after ſight by *George Gregory*, the value delivered the 24. paſſado to *Peter Jacobſ.* at 228. gros, each £. Flem. his payment is gl.1360. are here at 33.ſh.4.d.	136		
	The 13. Day of March, 1633.			
8 . 1 .	43. *Danſicke-Exchange* in company for *Arthur Mumperſon* there, and mee each ½, debitor to Caſh £.200. for 2666. Florins. 20. gros, remitted in bills of *Steven Jourdane*; payable after 16. daies ſight by *Herman Helder*; at 240. gros for 12. ſh. my payment is	200		
4 . 1 .	44. *Kerſies in Company* ½ for *Jacob Symonſon*, and ½ for mee, debitor to Caſh £.2.2.6.d. for Brokage of £.637.10.s. at ½ *per* C. are	2	2	6
7 .	45. *Dito*, To Profit and Loſſe £.128.5.s. for the enſuing particulars, viz. For Ware-houſe-roome of 150. Ps. at 2.d. £. 1. 5.— For my proviſion of Sales at 2. *per Centum*. £. 12.15.— For my ½ gaines of £.171.7.6.d. produceth £.114. 5.—	128	5	
5 .	46. *Dito*, To *Jacob Symonſon* his account by mee in company £.57.2.6.d. for his ½ of £.171.7.6.d. gained by the ſaid Kerſies, being	57	2	6

		£	s	d
8. 1.	47. *Jacob Symonſon* his account of Cambrix-cloth, debitor to Caſh £.4.7.s. for charges done at the receit of 60. Peeces, received by Shipper *John Claeſon*, to ſell for the account of dito *Jacob*: cuſtome, freight, and other charges appearing in my booke of petties, are——	4	.7	—
9. 6.	48. *Jacob Symonſon* at Amſterdam for company *Randoll Rice* ½, and ½ for mee, debitor to *Jean du Boys* at Roan, for company *Randoll Rice* ½, and ½ mee £.300. for 1000.vv. by dito *Jean* remitted for company uſe; payable at ½ uſance by *Peter Prat* in Bills of *Darins de Batts*: dated the 25. paſſado, his Remiſe at 124.d. are gl.3100. and here at 72.d——	300	—	—
	The 21. Day of March, 1633.			
2. 1.	49. *Jacob Symonſon* his account Currant, debitor to Wares £.300. for 60. Leeds dozens, ſould and ſhipt to him by *John Claeſon*: price 5.£. *per* Peece at 1. moneths time, produceth——	300	—	—
2. 1.	50. *Dito*, to Caſh for charges, as by my booke of petties at large appeareth, are——	9	.7	.6
9. 9.	51. *Figs in Company* ½ for *Randoll Rice*, and ½ mee, debitor to *Diego del Varino* at Lisborne, for company of dito *Randoll* ½, and ½ mee, our account of Ready-mony £.426.4.6.d. for 1576. Peeces received by Shipper *Jonas Jackſon* for our company account; which coſt him there Ready-mony, with charges, 681.v. 960. Reaze, reduced at 400. for 5 s. are——	426	.4	.6
1.	52. *Dito Figs* debitor to Caſh £ 8.7.9.d. for freight, cuſtome, and other particulars, as by my booke of petties——	.8	.7	.9
6. 6.	53. *Randoll Rice* his account Currant, debitor to dito his account by mee in company, for his ½ of the charges, which are——	5	—	.8
4. 10.	54. *James Wilkinſon* debitor to Promiſe-reckoning £.314.3.4.d. for a bargaine of 10. cheſts of Sugar bought of him; comming as by the tenour of his Advice-letter from Lisborne; the weight C.51. 3 4.lb. which I am to receive, according to the Invoice; free of all charges here, the knowne weight at 13.d. *per* pound, is——	314	.3	.4
	The 29. Day of March, 1634.			
10. 1.	55. *Henárick vander Linden* ½, *John van Does* ½, *Jaques Reinſt* ½ their account of commodities debitor to Caſh, £—.12.5.d. for portage by mee paid upon the receit of the enſuing goods received from the hands of *James Wilkinſon*, to ſell for account of the abovenamed company; all other charges are by him defrayed: the particulars of the commodities are,			

160. Peeces

		L	S	D
	160. Peeces of Figges. 15. Butts of Allegant. 4. Bales of Pepper, poize 1468. lb. The Portridge only payd by mee, is—	—	12	5
10. / 10.	56. *Hendrick vander Linden* ½, *John van Does* ⅛, *Jaques Reynst* ⅛, their account of Ready-mony, debitor to dito company their account of commodities L.—.12.5.D. for the charges thus carried, because they are to repay mee present-mony—	—	12	5
3. / 8.	57. *George Pinch-backe* debitor to Dansicke-exchange in company for *Arthur Mumperson* there ¼ and mee each ⅓ L.401.15.8.D. for 5000. Florins remitted mee in Bills of *Robert Brames*, dated the 2. present, payable at 10. dayes sight by dito *George*, exchange at 224. gros, is here—	401	15	8
9. / 6.	58. *Jacob Symonson* for the company of *Randoll Rice* ⅓, and ⅔ mee, debitor to *Jean du Boys* for company of dito *Randoll* ⅓, and ⅔ mee, L.342.1.9.D. for ℔.1140.17.8.D. remitted in full of account for dito company; payable by *Peter du Boys* at usance: the value in his owne Bills dated the 28. of February: exchange at 123.D. are gl.3506.8. stup. the Remise at 72.D. is here—	342	1	9
7. / 6.	59. *Profit and Losse* in company ⅓ for *Randoll Rice*, and ⅔ for me debitor to *Jean du Boys* for dito company L.2.11.3.D. for these particulars following: *viz.* Brokage of ℔.1141.40.9.D. at ½ *per* C.——℔.1.23.1. Provision of ℔.1148.50.6.D. at ⅓ *per* C.——℔.7.9.9. ℔.8.32.10.D. at 72.D. *per* ℔. are here—	2	11	3

The 7. Day of April 1634.

		L	S	D
10. / 2.	60. *Silver* debitor to *Jean du Boys* my account Currant L.560.17.S. for ℔.1869.23.4.D. costs, and charges of 8. Barres received by the Starre of Amsterdam for my account: weighing as *per* Invoice 219.M.4.0ß. at 22. livres. 6. sous *per* Marke, are liv.5608.10. sous reduced at 2. sh. *per* livre, are—	560	17	—
10.	61. *Dito* to Cash for custome and other charges, as by the booke of petties at large appeareth, being—	4	7	2
2. / 5.	62. *Jean du Boys* my account Currant, debitor to dito *Jean* my Interest-account L.123.4.S. for ℔.410.40. sous, by him detained upon *Deposito* since the 4. of January, compared with the 14. thereof; and now due, being—	123	4	—
10. / 4	63. *Promise-reckoning* debitor to *James Wilkinson* L.250. condescended at 8. *per Cent.* for 4. moneths, to let him have at *Deposito*—	250	—	—
8. / 2.	64. *Dansick-exchange* ⅓ in company for *Arthur Mumperson* there, debitor to *Jacob Symonson* at Amsterdam his account Currant L.309.7.6.D. for 3987. Florins, 15. gros; remitted him in Bills of my selfe, payable 19. dayes after sight by *Hendrick Holster* for the account of dito *Jacob* at 232. gros: my remise is—	309	7	6

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65. *Dansick-Exchange* in company ⅓ for *Arthur Mumperson* there, debitor to *Jacob Wilkinson*, I say, to *Jacob Symonson* my account of Ready-mony ℓ.148.—. 6.d̄. for 1907. Florins, 26.gros, remitted him in mine owne Bills, exchange at 232.gros; payable 25.dayes after sight by *Hendricke Holster* for *Jacob Symonson* upon my account: being the product of 30.Dozens, as in the 5.passado; discounted at 8. *per* C, for 2.moneths: the remise are gl.1480.5.stuy. at 33.s̄.4.d̄. is here—— 148 | — | .6

8. / 3.

66. *Jacob Symonson* my account of Ready-mony, debitor to dito *Jacob* my account of Time ℓ.150. for the gl.1500. as in *dato* 5.passado, discounted at 8. *per* C. for 2.moneths, is at 33.s̄.4.d̄.—— 150 | — | —

3. / 8.

67. *Voyage to Amsterdam*, consigned to *Jacob Symonson*, debitor to dito *Jacob* my account of Ready-mony ℓ.1.19.s̄.6.d̄. for 19.gl. 15.stuy. discount of the 1500.gl. at time, and price as above, being at 33.s̄.4.d̄.—— .1 | 19 | .6

4. / 3.

The 15. day of Aprill, 1634.

68. *Voyage to Antwerp*, consigned to *Thomas Trust*, being for company *Randoll Rice* ⅓, and ⅔ for mee, debitor to *Jacob Symonson* for dito company ℓ.1104. 12.s̄. and is for the ensuing commodities bought ¾ Ready-mony, and ¼ at 2.moneths: the same hee hath sent their 4 present to the said *Thomas*, to sell for our company account; the particulars are: *viz.*

30. Butts of Serrese at 40.ℓ. Flem.—— ℓ.1200.
8. Bales of Pepper, weight 2720.lb. at 25.d̄.ℓ. 283. 6. 8.
19. Last 24.M.3 schep. of Wheat, at 60.ggl.—ℓ. 316.—.—
More, for his charges, & provision, as by his account—ℓ. .41. 13. 4.

ℓ 1841. Flem. reduced at ⅓ ℓ. are in sterl.—— 1104 | 12 | —

10. / 9.

69. *Diego del Varino* at Lisborne, for company of *Randoll Rice* ⅓ and ⅔ for mee; our account of Time, debitor to Voyage to Lisborne, consigned to dito *Diego* for the said company ⅓ and ⅔ ℓ.605. for the sale of 100. double Sayes, as by his Letters dated the 17. passado, sould to *Pedro del Cauzo*, at 22. *per* Peece, *viz.*

73. Peeces Ready-mony, produceth——Duck. 1606.
27. Peeces to stand out 2. moneths, are—Duck. 594.

Duckets 2200. at 440. Reaze *per* Ducket, are 968.∪.000. Reaze. Reduced at 66.d̄. *per* Ducket, are here—— 605 | — | —

11. / 5.

70. *Dito Diego* for company ⅓ and ⅔, our account of Ready-mony, debitor to *Diego* for the same company; our account of Time ℓ.441. 13.s̄. for 706.∪.640. Reaze, received for the 73. Peeces, which wee are to have present mony, being—— 441 | 13 | —

9. / 11.

71. *Jacob Symonson* my account by him in company debitor to Profit and Losse ℓ.50. for gl.500. gained for my part by our company Stocke, begun in July 1633. the summe at 33.s̄.4.d̄. is—— 50 | — | —

2. / 7.

72. *Amsterdam-exchange* being, I say, *Andrew Hitchcocke*, debitor to Amsterdam-exchange, being in company for *Jacob Symonson* and

11. / 11.

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		£	s	d
	and mee each ½ £.504.19.6.D. for gl 5580. being gl. 2290. my first laid-in principall: 500.gl. gaines, and 2790.gl. his part: Remitted mee at 36.s.10.D. in Bills of *Peter Snap* dated their 3. present: payable at usance by the before-named *Andrew*; appointed onely to runne upon Exchange for company use: the same exchange deducted, produceth gl.5049.15.stuy. at 33.s.4.D. is—	504	19	.6
11. / 5.	73. *Amsterdam-exchange* ½ in company for *Jacob Symonson* debitor to *Jacob Symonson* his account by mee in company £.279. for his ⅓ of the remise due to him, exchange at 33.s.4.D. is here—	279	—	—
2.	74. *Dito Exchange* debitor to *Jacob Symonson* my account by him in company £.279. for gl.2790. my ⅓ of the remise due to mee is at 33.s.4.D.—	279	—	—
	The 22. of Aprill, 1634.			
2. / 3.	75. *Jean du Boys* my account Currant, debitor to *George Pinch-backe* £.393.13.6.D. for w̃.1499.43.4.D. drawne upon mee (including 41.w̃. for Brokage, and Provision of Traict, and Silver) in Bills dated their 23. of March: payable at ½ usance; exchange at 63.D. are here—	393	13	.6
10. / 2.	76. *Silver* debitor to *Jean du Boys* my account Currant £.12.6.s. for 41.w̃. due to him for Brokage, and provision of Exchange and Silver, is here at 72.D.—	12	.6	—
1. / 3.	77. *Cash* debitor to *George Pinch-backe* £.9.11.2.D. received of him to cleare the parcell, provided 29.s. is included, being forbearance of my mony; the receit is—	.9	11	.2
3. / 5.	78. *George Pinch-backe* debitor to Interest-reckoning £.1.9.s. for allowance-mony agreed upon, being—	.1	.9	—
12. / 8.	79. *Arthur Mumperson* at Dansicke my account by him in company debitor to Dansicke-exchange ½ in company for dito *Arthur* £.413.11.9.D. for 5284. Florins, 21. gros, remitted him in mine own Bills, to bee there imployed for my part of Stocke now erected: by which hee is to lay-in the like summe; this being payable at sight, by, and unto himselfe for our company account at 230. gros: the remise is here—	413	11	.9
8. / 12.	80. *Dansick-exchange* ½ in company for *Arthur Mumperson* there, debitor to *Arthur Mumperson* my account by him in company £.10.19.8.D. for 140. Florins 10. gros, 5. pinninghen (of 18. to a gros) remitted him in mine own Bills, being his part of company gaines here: the value discountable at sight in his owne hands; exchange at 230. gros, is here—	10	19	.8
7.	81. *Dito Exchange* debitor to Profit and Losse for my gaines—	10	19	.9
	The 30. of Aprill 1634.			
	82. *Jacob Symonson* for company of *Randoll Rice* ⅓, and ⅔ mee, debitor,			

		£	s	d
9. 11.	debitor to *Andrew Hitchcocke* £.158.4.9.D. for gl.1740.12.stup. ordered mee upon sight of his Letter to pay to the said *Andrew*, being part of bought Wares for dito company, as in the 15. present; exchange at 36.s. 8.D. is here——	158	4	.9
6. 6.	83. *Randoll Rice* his account Currant, debitor to dito *Randoll* his account by mee in company £.94. 18. 10.D. for his ½ of the said Exchange payd *Andrew Hitchcocke*, being——	94	18	10
4. 11.	84. *James Wilkinson* debitor to *Andrew Hitchcocke* £.250. by my order payd to *John Sharpe* for the use of the said *James*: being promised him upon *Depositio* the 7. present, the ordered summe is——	250	—	—
5.	85. *Dito* To Interest-reckoning £.6. 13.4.D. for the forbearance of the said 250.£. the time of 4. moneths at 8. *per* C. is——	16	13	.4
10.	86. *Dito* To Promise-reckoning £.250. for the performance of the promise made the 7. present, being——	250	—	—
11. 5.	87. *Andrew Hitchcock* debitor to Interest-reckoning £.2.11.8.D. for £.96.14.9.D. detained upon Interest, being the Remainer of an Exchange, as in the 15. present; the forbearance of which at 8. *per* C. for 4. moneths produceth——	2	11	.8
	The 8. day of May 1634.			
4. 10.	88. *James Wilkinson* debitor to Promise-reckoning £.200. for our agreement of the said value for *Andrew Hitchcockes* use at 8. *per* C. for 4. moneths, upon mine owne Bond: the summe is——	200	—	—
11. 9.	89. *Cash* debitor to Figs in company ½ *Randoll Rice*, ½ mee £.525. for 1500. Peeces sould to *George Pinch-backe* at 7.s. *per* Peece; my Receit is——	525	—	—
6. 6.	90. *Randoll Rice* his account by mee in company, debitor to dito *Randoll* his account Currant £.315. for his ½ of the received summe for Figs, being——	315	—	—
6. 7.	91. *Dito* His account Currant debitor to *Randoll* my Interest-account £.115.1.5.D. being for mony payd for him upon company-account the 23. of January: the summe now due is with Interest——	115	.1	.5
11.	92. *Dito* His account Currant debitor to Cash £.99.19.1.D. payd to the said *Randoll* in full of £.315. due upon this sale, the summe is—	99	19	.1
4. 3.	93. *Jacob Symonson* my account of Ready-mony debitor to Voyage to Amsterdam, consigned to the said *Jacob* £.200. for sale of 40. Dozens, sould to *Jasper Cop* for Ready-mony; producing at 50.gl. *per* Peece to gl.2000. are at 33.s.4.D.——	200	—	—
11. 3.	94. *Andrew Hitchcocke* debitor to *Jacob Symonson* my account of Ready-mony £.171.8.s.4.D. being for a Remise of gl.1877. in			

		£	s	d
	in his owne Bills dared there 8. present: payable at usance, exchange 36.s.6.d. is here——	171	.8	.4
4. 3.	95. *Voyage to Amsterdam*, consigned to *Jacob Symonson*, debitor to *Jacob Symonson* my account of Ready-mony £.12.6.s. for gl.123. being Ware-house-roome, Brokage, and Provision of the said Dozens, is here at 33.s.4.d.——	12	.6	—
	The 13. of May 1634.			
10. 3.	96. *Promise-reckoning* debitor to *George Pinch-backe* £.338.6.8.d. for the bargaine of Sugar agreed upon with *James Wilkinson* the 21. of March now transported to him, whether more or lesse; the same hee is to pay mee 2. moneths after his receit: the knowne weight at 14.d. *per* lb. produceth——	338	.6	.8
11. 1.	97. *Amsterdam-exchange* being in company ½ for *Jac Symonson*, Dr. to Cash £.504.19.6.d. for the value at 38.s.2.d. being gl.5781. 19.stup. remitted him in Bills of *Richard Symonson*, dated (and omitted to enter) the 27. passado: payable at usance by the said *Richard*, or Assignes; the here remitted summe at 33.s.4.d. are gl.5049. 15.stup. my payment produceth here——	504	19	.6
5. 11.	98. *Jacob Symonson* his account by mee in company, debitor to *Amsterdam-exchange* ½ in company with dito *Jacob* £.289.1.11.d. And is for his ½ of the exchange now remitted to him, being at 33.s. 4.d.——	289	.1	11
2. 11.	99. *Jacob Symonson* my account by him in company, debitor to *Amsterdam-exchange* ½ in company with dito *Jacob* £.289.1.11.d. for my ½ of the gl. now remitted, being gl.2890.19.8.pen. and are at 33.s 4.d. here——	289	.1	11
	The 22. Day of May 1634.			
11. 4.	100. *Andrew Hitchcock* debitor to *James Wilkinson* £.205.6.8.d. whereof mine Assignment is 200.£. and £.5.6.8.d. for Interest due to the said *James*: I being bound for *Andrew*; the whole is——	205	.6	.8
10. 4.	101. *Promise-reckoning* debitor to *James Wilkinson* £.200. for accomplishing the summe promised the 8. present, being——	200	—	—
3. 4.	102. *George Pinchbacke* debitor to *James Wilkinson* £.471.5.s. for 15. chests of Sugar delivered the said *George*, poize 77.C.2.20.lb. producing at 13.d. *per* pound to——	471	.5	—
7.	103. *Dito George* debitor to Profit and Losse £.36.5.s. for advance upon my bargaine at 1.d. *per* pound; produceth——	.36	.5	—
10.	104. *Dito George* debitor to Promise-reckoning £.338.6.8.d. for the performance of my promise made the 13. present, accomplished now by *James Wilkinson* with an over-plus, the summe was——	338	.6	.8

		£	s	d
4. 10.	105. *James Wilkinson* debitor to Silver £.574. 1.1.D. for 8.barres, weighing 1733.oẽ. delivered, and part discounted against Sugar, the Silver at 6.s. 7 ½ D. produceth——	574	.1	.1
1. 4.	106. *Cash* debitor to *James Wilkinson* £.102. 16.1.D. received of him to cleare the trucke: the receit is——	102	16	.1
10. 4.	107. *Promise-reckoning* debitor to *James Wilkinson* £.314. 3.4 D. for his performance of agreement made the 21. of March, producing—	314	.3	.4
	The 31. *Day of May*, 1634.			
9. 9.	108. *Figges in Company* ½ for *Randoll Rice*, and ½ for mee debitor to *Diego del Varino* for the company of dito *Randoll* ½, and ½ me, £.154. 11.6.D. for 572. Peeces received by *John Thomson* Shipper, being in full of Sayes sould for our account; the same cost there 247.O. 320. Reaze, which produce here——	154	11	.6
9. 11.	109. *Diego del Varino* for the company of *Randoll Rice* ½, and ½ for mee; our account of Ready-mony debitor to dito *Diego* for the said company, our account of Time £.163.7.s. for 261.O. 360. Reaze now made good to us in the Figges; and therefore I transport the same to the Ready-mony against the received Figges, being—	163	.7	—
5. 9.	110. *Voyage to Lisborne* consigned to *Diego del Varino*, being in company ½ for *Randoll Rice*, and ½ for mee, debitor to dito *Diego* for the said company, our account of Ready-mony £.24. 4.s. for 38.O. 720. Reaze due to him for provision and charges of the whole passage at 4. *per* C. are here at 400. for 5.s. ——	24	.4	—
	The 7. *Day of June* 1634.			
12. 12.	111. *Diego del Varino* at Lisborne his account of fruits, debitor to *Diego* his account of Cash £.25.10.7.D. for charges done at the receit of 270. Frailes of Figges; and 300. Peeces of Raisons *Solis*, received by *John Thomson* Shipper, to sell for the account of dito *Diego*: custome, freight, and other petties, as by my booke are——	25	10	.7
12. 1.	112. *Diego del Varino* his account of Cash, debitor to Cash proper £.25.10.7.D. for the charges paid out of my mony for him, being—	25.	10	.7
9. 1.	113. *Figs in Company* ½ for *Randoll Rice*, and ½ for mee, debitor to Cash £.23.8.9.D. for charges done at the receit of 572. Peeces, particulars, as in my booke of petties, amount unto——	23	.8	.9
9. 11.	114. *Jacob Symonson* for company ½ *Randoll Rice*, and ½ mee, debitor to *Andrew Hitchcocke* £.244. 5.s. for Gl.2699. ordered me upon sight of his Letter to pay unto the said *Andrew*, being in full of bought Wares for dito company, as in date 15. passado; Exchange at 36.s. 10.D. is here——	244	.5	—
11. 1.	115. *Andrew Hitchcocke* debitor to *James Wilkinson* l.72.16.8.D. I say, debitor to Cash l.72.16.8.D. for so much by his order paid unto *James Wilkinson* to cleare the exchange; my payment is—	72	16	.8
6. 6.	116. *Randoll Rice* his account Currant debitor to dito *Randoll* his account by mee in company l.146. 11.s. for his ½ of my present			

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		£	s	d
	ſent payment for Company uſe, being—— —— ——	146	11	—
	117. *Thomas Truſt* at Antwerp for company of *Randoll Rice* ½, and ½ for mee, our account of Time, debitor to Voyage to Antwerp, conſigned to dito *Thomas* for our company ½, and ½, £.1515.7.s. for the			
12.	enſuing Wares ſould by him: the particulars are, *viz.*			
10.	8. Bales of Pepper, producing cleare Ready-mony, as by the account—— —— —— —— gl.2753.9.4.			
	30. Butts of Serreſe to *Jaques Gerriſon* ½ part at 2. moneths, producing (whereof ½ is received) as by the account, cleare mony—— ——gl.12400.——			
	gl.15153.9.4. pen. reduced at 10.gl. or 33.s.4.d. are—— ——	1515	.7	—
	118. *Dito Thomas* for company, as above, our account of Ready-mony, debitor to the ſaid *Thomas* for company *R.R.* ½, and ½ mee, our			
13.	account of Time £.1102.—4.d. for gl.11020.3.9. pen. by him recei-			
12.	ved of the before entred mony, is here—— —— ——	1102	—	.4
	The 15. day of June, 1634.			
	119. *Debitors* to *Jacob Symonſon* his account of Cambrix-cloth, £.405. for 60. Peeces ſould joyntly to the enſuing parties, at 6.£. 15.s. upon an equall ſhare, at 4. moneths time: *viz.*			
4.	*James Wilkinſon* 20. Peeces £.135.			
3.	*George Pinchbacke* 20. Peeces £.135.			
11.	*Andrew Hutchcock* 20. Peeces £.135.—— ——	405	—	—
8.	The Rule in the 244. place is *contra-diſted*.			
8.	120. *Jacob Symonſon* his account of Cambrix-cloth, debitor to Caſh £.1.7.s. for Brokage of £.405. at ½ *per Centum*, is—— ——	.1	.7	—
1.				
7.	121. *Due* to Profit and Loſſe £.8.12.s. for the enſuing particulars: *viz.* For Ware-houſe-roome at 2.d. *per* Peece £.—10.2 For Proviſion of Sales at 2 *per* C. —— £. 8. 2.5 ——	18	12	—
2.	122. *Dito* to *Jacob Symonſon* his account Currant £.390.14.s. for the neat proceed made good there, without my preſudice of debts, yet			
11.	ſtanding out upon 4. moneths time: the ſumme now tranſported is—	390	14	—
6.	123. *Jean du Boys* for company *Randoll Rice* ½, and ½ for mee, our account Currant, debitor to *Thomas Truſt* for dito company ½, and			
13.	½ our account of Ready-mony £.1092.17.10.d. for gl.11020. remitted in his owne bills, dated the 2. preſent: payable by, and unto himſelfe, exchange at 121.s. are w. 3642.58.6.d. and here at 72.d. —— —— ——	1092	17	10
	The 23. day of June 1634.			
6.	124. *Randoll Rice* his account Currant, debitor to *Diego*			
12.	*del Varino* his account of Fruits £.541.4.s. 9.d. for ſeverall			

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		£	s	d
	sorts sould him, paying £.380. now: the remainer at 2. moneths; *viz.* 270 Peeces of Figs tapnets, poi. 67. C. 2. qrs. at 50 s. £.168.15.— 300. Peeces of Raisons *Solis* poi. 225. C. 3. qrs. at 33 s. £.372.9.9.	541	.4	.9
12. 6.	125. *Diego del Varino* his account of Cash, debitor to *Randoll Rice* his account Current £.380. received now in part of the fruits, being—	380	—	—
1. 12.	126. *Cash* debitor to *Diego del Varino* his account of Cash, £.25. 10.7.d. and is for so much by mee payd the 7. present upon the receit of his fruits, and now taken backe; being— — —	25	10	.7
12.	127. *Diego del Varino* his account of Fruits, debitor to dito his account of Cash £.15.11.6.d. for the ensuing particulars, to wit,			
12.	Brokage at 1.d. *per* Peece— —£. 2. 7.6.			
12.	Ware-house at 1.d. *per* Peece— —£. 2. 7.6.			
	Provision of Sales at 2. *per* C.— —£.10.16.6.—	15	11	.6
12.	128. *Dito account of Fruits* debitor to *Diego del Varino* his account Current £.500.2.8.d. for the neat proceed made good there without my prejudice of un-received debts; the transport is— —	500	.2	.8
1. 7.	129. *Cash* debitor to Profit and Losse £.13.4 s. for Ware-house-roome, and provision of fruits, as above; taken out of his Cash, producing— — — — — —	.13	.4	—
6. 11.	130. *Randoll Rice* his account Current debitor to Amsterdam-exchange for company of *Jacob Symonson*, and mee each ½ £.530.9.1.d. for gl 5781.19.stup. remitted mee at 36 s. 4.d. in Bills of *Peter Plomp*, dated their 8. present; payable by the said *Randoll* at usance: the same (exchange deducted) produceth gl.5304.11.stup. is here at 33 s.4.d.— — — — — — —	530	.9	.1
11. 5.	131. *Amsterdam-exchange* for company of *Jacob Symonson* & me, each ½, debitor to *Jacob Symonson* his account by mee in company £.289.1.11.d. for his one halfe of the now remitted guilders, being at 33 s.4.d.— — — — — — —	289	.1	11
2.	132. *Dito* to *Jacob Symonson* my account by him in company £.289.1.11.d. for gl.2890.19.8. pen. being the moity of the now remise, at 33 s.4 d. is here— —	289	.1	11
	The 2. day of July 1634.			
13. 8.	133. *Figs in Company* ½ for *Jacob Symonson*, and ½ for mee, debitor to Voyage to Lisborne, consigned to *Diego del Varino*, being in company for *Jacob Symonson* ½, and ½ for mee £.785.13.4.d. for 2908. Peeces received by *Richard Muns* in Returnes of 96. Bayes sould at 31. Duckets Ready-mony; his charges and provision at 4. *per* C. being deducted, produceth here— — — —	785	13	4
1. 3.	134. *Cash* debitor to *George Pinchbacke* £.485.6.5.d. received of *Isaac Simcocke* by my Cashier upon the Assignation of dito *George* in			

		£	s	d
	in part of his debt; the Assignment was—	485	.6	.5
5. 3.	135. *Interest-reckoning* debitor to *George Punchbacke* £.1.10.s. for payment of his mony before the Time, I abate of his debt—	.1	10	—
13. 3.	136. *Figs in Company* ½ for *Jacob Symonson*, and ½ for mee, debitor to *George Punchbacke* £.20.13.7.d. for charges of 2908. Pecces of Figs payd by him for our company use, which I allow backe, being—	20	13	.7
2. 5.	137. *Jacob Symonson* his account Currant, debitor to dito *Jacob* his account by mee in company £.13.15.7.d. for his ½ of the charges by mee allowed *George Punchbacke* in account, being—	13	15	.7
11. 6.	138. *Amsterdam-exchange* for company *Jacob Symonson*, and mee, each ½, debitor to *Randoll Rice* his account Currant £.530. 9.1.d. for gl.6020. 13.stup. remitted to *Jacob Symonson* in full conclude of our company exchange, payable at usance by *Daniel Rice*, at 37.s. 10.d. the same (exchange deducted) produceth gl.5504. 11.stup. and are here at 33.s.4.d.—	530	.9	.1
5.	139. *Jacob Symonson* his account by mee in company, debitor to Amsterdam-exchange for company *Jacob* and mee, each ½ £.301.— 8.d. for ½ of the now remitted gilders, at 33.s.4.d. is here—	301	—	.8
2. 11.	140. *Dito Jacob* my account by him in company, debitor to Amsterdam-exchange, as above, £.301.—8.d. for my ½ of the now remitted gl. being 3010.6.8. pen. at 33.s.4.d. are here—	301	—	.8
11. 5.	141. *Amsterdam-exchange* for company *Jacob Symonson*, and mee, each ½, debitor to *Jacob Symonson* his account by mee in company £.22.—8.d. for gl.220.6.8.pen. gained for his part upon the exchange, and are at 33.s.4.d.—	22	—	.8
7.	142. *Dito*, to Profit and Losse £.22.—8.d. for gl.220.6.8.pen. being my part of gaines, are here at 33.s.4.d.—	22	—	.8
	The 11. *Day of July* 1634.			
6. 9.	143. *Randoll Rice* his account Currant debitor to Figs in company ½ for dito *Randoll*, and ½ for mee £.348.6.s. for 648. Pecces sould him, being the full remainer, poize 162.C. at 43.s. *per* C. Ready-mony, is—	348	.6	—
6. 6.	144. *Dito*, his account by mee in company, debitor to his account Currant £.208.19.7.d. for his ½ of the sould Figs, being—	208	19	.7
9. 7.	145. *Figs in Company* ½ for *Randoll Rice*, and ½ for mee, debitor to Profit and Losse £.114.15.5.d. for Ware-house-roome, Provision, and Extra-ordinary paines, agreed upon for— £.17.10.— More, for my ½ of the gaines, charges deducted is £.97. 5. 5.	114	15	.5
6.	146. *Dito*, to *Randoll Rice* his account by mee in company, for his ½ of the gaines upon the said Figs, being—	145	18	.1

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		£	s	d
2. 4.	147. *Jacob Symonſon* his account Currant, debitor to *James Wilkinſon* £.135. for his debt due to the ſaid *Jacob*, and by his order tranſported to the ſaid *James* towards clearing of account, being—	135	—	—
4.	148. *Dito Jacob* debitor to *George Pinchbacke* £.135. for the like debt tranſported by his order to the ſaid *James Wilkinſon*, being—	135	—	—
11.	149. *Dito Jacob* debitor to *Andrew Hitchcocke* £.135. for the like debe by his order tranſported to the ſaid *James Wilkinſon*, being—	135	—	—
1. 2.	150. *Caſh*, debitor to *Jacob Simonſon* his account Currant £.28.1.s. 7.d. for charges, Brokage, Ware-houſe-roome, and Proviſion, by me formerly charged upon his account of Cambrix, & now by order of *Jacob Symonſ.* received of *James Wilkinſon* for the full clearing of this account; becauſe the Wares were all ſould upon time: my receit is—	28	.1	.7
	The 20. *day of July* 1634.			
11. 4.	151. *Andrew Hitchcock* debitor to *James Wilkinſon* £.48.—.— for my Aſſignation delivered him upon the ſaid *James*, being—	48	—	—
5. 4.	152. *Intereſt-reckoning* debitor to *James Wilkinſon* £.3.6.8.d. for forbearance of 250.£. payd 2. moneths before the time, concerning the which I allow him—	3	.6	.8
12. 6.	153. *Diego del Varino* his account Currant debitor to *Randoll Rice* his account Currant £.161.4.9.d. for my Aſſignation delivered to *Pedro del Varino*, in full of debt due to *Diego* from the ſaid *Randoll*, being—	161	.4	.9
12.	154. *Dito* his account Currant debitor to *Diego* his account of Caſh £.338.17.11.d. payd unto the ſaid *Pedro* to cleare account in the behalfe of *Diego*; the payment in full is—	338	17	11
1. 6.	155. *Caſh* debitor to *Randoll Rice* his account Currant £.284.16.8.d. received of him to cleare this account; the ſumme of—	284	16	.8
11. 10.	156. *Andrew Hitchcocke* debitor to *Hendricke vander Linden*, and company, their account of commodities £.193.19.8.d. for theſe Wares following, ſould to him, paying now £.100. the remainer at 6. moneths: to wit, 160. Peeces of Figs, poize 40.C. at 45.s. — £. 90. — — 4. Bales of Pepper, poize 1468.lb. at 17.d. - £.103.19.8.s	193	19	.8
1. 11.	157. *Caſh* debitor to *Andrew Hitchcocke* £.100. for ſo much received of him, in part of ſould Wares, being—	100	—	—
10. 13.	158. *Hendrick vander Linden*, and company their account of commodities debitor to dito company their account of time £.193.19.8.d. for the ſould value carried to their time account, being as above appeareth—	193	19	.8
13. 10.	159. *Dito Company* their account of time, debitor to their account of Ready-mony £.100. for ſo much received of *Andrew Hitchcocke* in part of Wares, as above; the ſame I am to pay at their			

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		£	s	d
	their pleasure to them, or Assignes, being—— —— ——	100	—	—
1.	160. *Wares* debitor to Profit and Losse £.92.10 s. gained by the sale of 60. Dozens, and 90. Kersies—— —— —— ——	.92	10	—
2.	161. *Keles* debitor to Profit and Losse £.20.—2.d. gained by the sale of 5. Barrells.—— —— —— —— ——	20	—	2
2.	162. *Jean du Boys* at Roan my account Currant, debitor to Profit and Losse £.56.5.6.d. gained by the exchange—— —— ——	56	.5	6
4.	163. *Voyage to Amsterdam* consigned to *Jacob Symonson* debitor to Profit and Losse £.111.17.s. gained by the sale of 100. Dozens——	111	17	—
5. 7.	164. *Interest-reckoning* debitor to Profit and Losse £.16.6.2.d. gained by this account—— —— —— —— ——	.16	.6	2
7. 3.	165. *Profit and Losse* debitor to *Jacob Symonson* my account of Ready-mony £.25.—11.d. for gl.1.5. stup. to short in account, and Losse by exchange—— —— —— —— ——	25	—	11
10.	166. *Dito* to Silver £.3.9.1.d. lost by 8. Barres sould—— ——	.3	.9	.1
5. 7.	167. *Voyage to Liborne*, consigned to *Diego del Varno* for company ½ *Randoll Rice*, ½ mee, debitor to Profit and Losse for dito company £.14.2.8.d. gained by the sale of 100. Sayes—— ——	14	.2	8
6. 7.	168. *Jean du Boys* at Roan, for company of *R.R.* ½, and ½ for mee, our account Currant, debitor to Profit and Losse for dito company £.80.11.7.d. for so much gained by exchange—— —— ——	80	11	.7
8. 5.	169. *Voyage to Liborne*, consigned to *Diego del Varino*, for company *Jacob Symonson* ½ and ½ for mee, debitor to *Jacob Symonson* his account by mee in company £.127.15.7.d. for his ½ of £.191.13.4.d. gained by sale of 96. blacke Bayes, being—— —— ——	127	15	7
7.	170. *Dito* debitor to Profit and Losse £.63.17.9.d. for my ½ gaines by the said Bayes, being—— —— —— —— ——	.63	17	.9
9. 7.	171. *Jacob Symonson* at Amsterdam for company *R.R.* ½, and ½ for mee, debitor to Profit and Losse for dito company £.60.—6.d. and is for so much gained by the exchange, being—— —— ——	60	—	6
10. 7.	172. *Voyage to Antwerp*, consigned to *Thomas Trust*, being for company *R.R.* ½, and ½ mee, debitor to Profit and Losse for dito company £.600.7.s. gained by the sale of Wines and Pepper, as by the Factors account, amounting to—— —— —— ——	600	7	—
7. 13.	173. *Profit and Losse* in company ½ for *R.R.* and ½ for me, debitor to *Tho. Trust* for dito company our account of Ready-mony, £.9.2.6.d. for 3. stup. 9. pen. too short in account, and lost by exchange——	.9	2	6

174. *Profit*

		£	s	d
7. 6.	174. *Profit and Losse* in company ½ for *Randoll Rice*, and ½ for me, debitor to *Randoll Rice* his account by me in company £.444.9.8.d. for his ½ of £.740.16.1.d. being due to him by the division of this account; the summe is	444	9	8
7.	175. *Dito* to Profit and Losse, for my part gaines	296	6	5
13. 2.	176. *Ballance* debitor to *Jacob Symonson* at Amsterdam my account by him in company £.301.—8.d. for gl.3010.6.8.pen. due to mee by conclude of account, being	301	—	8
6.	177. *Dito*, to *Jean du Boys* at Roan, for the company of *Randoll Rice* ½, and ½ for mee, our account Currant, £.1092.17.10.d. for 3642.v. .58.sous, 6.d. due to the said company by conclude of account, being	1092	17	10
11. 10.	178. *Dito*, to *Hendricke vander Linden* ½, *John van does* ¼ *Jaques Reinst* ¼, their account of commodities £.194.12.1.d. for 160.Peeces of Figs, 4.Bales of Pepper, 15.Butts of Allegant, being the whole Debit in Wares and Mony, transported thus to have the account compleat in new bookes, as it standeth here, the mony is	194	12	1
10.	179. *Dito*, to Voyage to Antwerp, consigned to *Thomas Trust*, being for company *Randoll Rice* ½, and ½ me, £.189.12.8.d. for 19.Lasts, 24.Mudden, 3.scheples of Wheat, as in the 15.of Aprill, and remaine unsould, the same at 60.ggl. (of 28.stup.) *per* Last is £.376.Flem. are at 33.s.4.d.	189	12	—
11.	180. *Dito*, to *Andrew Hitchcocke* £.446.12.9.d. and is for so much due to mee by conclude of account; being	446	12	9
12.	181. *Dito*, to *Arthur Mamperson* at Dansicke my account by him in company £.402.12.1.d. for 5144.Florins, 10.gros, 13.pen.Polish, due to mee by conclude of account, being	402	12	1
12.	182. *Dito*, to *Thomas Trust* at Antwerp, for company of *Randoll Rice* ½, and ½ mee, our account of Time £.413.6.8.d. for gl.4133.5. 11.pen. due to us by conclude of account; upon our Time account, being	413	6	8
13.	183. *Dito*, to Figs in company, ½ for *Jacob Symonson*, & ½ for mee, £.806.6.11.d. for 2908.Peeces unsould, cost with charges here, as by the account	806	6	11
5. 13.	184. *Jacob Symonson* at Amsterdam his account by mee in company debitor to *Ballance* £.512.3.8.d. for so much due to him by conclude of this account, being	512	3	8

		L	s	d
6.	185. *Randell Rice* his account by mee in company debitor to Ballance L.991.7.6.D. for ſo much due to him upon this account— —	991	.7	.6
10.	186. *Hendrick vander Linden* ½, *John van Does* ½, *Jaques Reinſt* ½, their account of commodities, debitor to *Ballance* L.194.12.1.D. for 160. Peeces of Figs, and 4. Bales of Pepper ſould, being the whole Wares in Credit, tranſported thus to have the account compleat in new bookes, as it here ſtandeth: the mony is— — —	194	12	.1
10.	187. *Dito Company* their account of Ready-mony debitor to *Ballance* L.99.7.7.D. for conclude due to them— — —	99	.7	.7
13. 13.	188. *Dito Company* their account of Time, debitor to *Ballance* L.93. 19.8.D. due to them for conclude of this account, being— —	93	19	.8
13. 1.	189. *Ballance* debitor to Caſh L.947.2.1.D. and is for ſo much by conclude remaining therein, and tranſported, being— — —	947	.2	.1
7. 1.	190. *Profit and Loſſe* debitor to Stocke L.1046.8.10.D. for gaines in this handle, tranſported to conclude this account, being— —	1046	.8	10
1. 13.	191. *Stocke* debitor to Ballance L.2902.12.7.D. for the difference of that account, being my preſent Eſtate; and tranſported thither to conclude this, being— — — — —	2902	12	.7

End of the Journall
A.
1634.

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OF MY KALENDARS FORME, AND THE USE THEREOF.

I divide each Letters place of my Kalendar into five parts, according to the order of the five Vowels; entring the peoples Sur-names upon the Letter wherewith they begin, after our usuall English manner:

EXAMPLE.

If you desire the name of *Jean du Boys*, seeke the *B*, and there againe in the *O*, as being the first Vowell that his Sur-name begins withall.

If *Andrew Hitchcocke*, seeke *H*, and againe therein the *I*, as being the first Vowell in his Sur-name.

If *Arthur Mumperson*, seeke *M*, and therein *u* *r* and so of all other.

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A.	B.
A)	*Ballance* —— —— fol. 13.
E) *Amſterdam-exchange*, being in company for *Jacob Simonſon*, and mee, each ½ —— fol. 11.	
I)	
O)	*Jean du Boys* at Roan my account Currant —— fol. 2. *Dito*, my Intereſt-account —— fol. 5. *Dito*, for company of *Rand. Rycē* ½, and ½ mee, our account Currant fol. 6.
U)	

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C.	D.
A) *Cash*—— —— ——fol.1.	
E)	*Dansicke-exchange*, for company *Arthur Mumperson* there, and mee, each $\frac{1}{2}$—— —— ——fol. 8.
I)	*Diego del Varino* at Lisborne, for company *R.R.* $\frac{1}{3}$, and $\frac{2}{3}$ mee, our account of Ready-mony——fol.9. *Dito*, for *R.R.* $\frac{1}{3}$, and $\frac{2}{3}$ mee, our account of Time—— ——fol.11. *Dito*, his account of Fruits ——fol.12. *Dito*, his account of Cash——fol.12. *Dito*, his account Currant— —fol.12.
O)	
U)	

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F.	H.
A)	
E)	
I) *Figs in Company* $\frac{1}{7}$ for *R. R.* and $\frac{2}{7}$ for mee——— fol. 9. *Figges in Company* $\frac{1}{7}$ for *Jacob Symonson*, and $\frac{4}{7}$ for mee——— fol. 13.	*Andrew Hitchcocke*——— fol. 11.
O)	
U)	

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I.

Intereſt-reckoning ——— fol. 5.

K.

Kettles — — — — fol. 2.
Kerſies in Company ½ for *Jacob Symonſon* ½ mee — — — fol. 4.

L.

Hendrick vander Linden ½, *John van Does* ¼, *Jaques Reinſt* ¼ their account of commodities — fol. 10.
Dito company, their account of Ready-mony — — — fol. 10.
Dito company, their account of Time — — — fol. 13.

M.

A)

E)

I)

O)

U) *Arthur Mumperſon* at Danſicke my account by him in company — — — — fol. 12.

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P.	R.
A)	
E) *Promise-reckoning*——fol.10.	
I) *George Pinch-backe*——fol.3.	*Randoll Rice* his account Currant—fol.6. *Dito*, his account by mee in company——fol.6. *Dito*, my Intereſt-account——fol.7.
O) *Profit and Loſſe* in company ½ for *R. R.* and ½ for mee——fol.7. *Profit and Loſſe* proper——fol.7.	
U)	

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S.	T.
A)	
E)	
I) *Jacob Symonſon* at Amſterdam, my account by him in company—fol. 2. *Dito*, his account Currant—fol. 2. *Dito*, his account of Couchaneille—fol. 3. *Dito*, my account of Ready-mony—fol. 3. *Dito*, his account by mee in comp.—fol. 5. *Dito*, my account of Time—fol. 8. *Dito*, his account of Cambrix-cloth—fol. 8. *Dito*, for company *Randoll Rice* ½, and ½ mee—fol. 9. *Silver*—fol. 10.	
O) *Stocke*—fol. 1.	
U)	*Thomas Truſtm* Antwerp for company *Randoll Rice* ½, and ½ mee, our account of Time—fol. 12. *Dito*, our account of Ready-mony fo. 13.

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A) *Voyage to Amſterdam*, conſigned to *Jacob Symonſon*——— ——fol.4.
Voyage to Antwerp, conſigned to *Thomas Truſt*, being for *Randoll Rice* ½, and ½ for mee—— ——fol.10.

Wares——— ——fol.1.

E)

I) *Voyage to Liſborne*, conſigned to *Diego del Varino*, for company *Randoll Rice* ½, and ½ mee——fol.5.
Voyage to Liſborne, conſigned to di- to *Diego*, for company *Jacob* ½, and ½ for mee——— ——fol.8.

James Wilkinſon——— ——fol.4.

O)

U)

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OF THE LEAGER.

HAving (in forme as is inſtanced) entred all the trading-parcells of Merchandizing into the Journall in ſuch after-following manner as they daily happened; then hath the Booke-owner his whole Trading, with all the Circumſtances in Writing: but not in ſuch ſort, that hee is able to conferre with any man about his accounts: for each mans ſeverall Parcells are diſperſed through the whole Journall; neither doth it (in drawing an account to a Head upon a Paper) content the minde, fearing that any Parcells might bee miſ-taken, or omitted. Upon the like Reaſon wee may conjecture the Obſcurity in knowing what mony is in Caſh; what weight, meaſure, and quantity of any Commodity might bee in the Ware-houſe; what Profit or Loſſe there is upon any ſort of Wares, or Matter; what Weekly, or Monethly debts are to bee received, or, payd for Wares, or Exchanges: and many ſuch like.

For the avoiding of all ſuch diffidences, the Journall Parcells muſt bee tranſported into the Leager in ſuch manner, that all what doth concernie one mans particular, muſt (under one accounts Title) bee gathered together, to wit, all his Debit parcells upon the Left-hand; and all his Credit parcells upon the Right-hand of the Open-lying-Leager; of the which many Inſtances follow in the Leager: the like manner muſt bee uſed in each ſort, as Mony, Wares, People, or what ever elſe; each muſt bee gathered together in an Exquiſite forme, with few words.

The thing charged, or Debitor, muſt have its diſcharge, or Creditor, even oppoſite againſt it ſelfe when the Leager lyeth open. In this Leager, where Fol. ſtandeth between the lines before the L, both upon the Right, and Left-hand, are many Arithmeticall Characters. The Character, Characters, or Figures that ſtand between the two lines upon the Debitor ſide, point (as with a Finger) unto the Folio where each ſeverall lines Creditor ſtandeth in the ſaid Booke, whether it bee upon the ſame Leafe, or elſe-where: Contrarily, the Figures that ſtand betweene the two lines upon the Creditor-ſide, point at the Folio where each ſeverall lines Debitor

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Debitor *ſtandeth in the ſaid Booke, whether upon the ſame Leafe, or elſe-where.*

In Briefe,

The Ower, *or the* Owing *thing;*
Or what-ſo-ever comes to thee:
Upon the Left-hand ſee thou bring;
For there the ſame muſt placed bee.

But

they unto whom thou doeſt owe,
Upon the Right let them bee ſet;
Or what-ſo-ere doth from thee goe,
To place them there doe not forget.

THIS

Booke ſheweth our true Eſtate *in each particular account; whether Bought, Sould, Sent, or Received Commodity: People with-in, or with-out the Land; Exchanges which way ſo-ever, and the Coynes of thoſe ſeverall places;* Factorage, Company, *or what account elſe belongeth to* Traffick: *So that the* Leager *is the* Mirrour *by which onely the Eſtate can* truly, *and* plainly *bee diſcerned.*

Anno	Day		Fol.	£	s	d
		Cash is Debitor.				
1	-1	Janu. To Stocke, for severall coynes of mony—	.1	1000	15	.7
5	27	Febr. To *Jacob Symonson* his account Currant	2	.328	10	11
1634	.9 22	April To *George Pinch-backe*, received in full—	3	..9	11	.2
10	.8	May To Figs ¼ *R.R.* and ⅓ for me—	9	525	—	—
12	22	Dito To *James Wilkinson*, received to cleare a truck—	4	102	16	.1
14	23	June To *Diego del Varino* his account of Cash—	12	.25	10	.7
14	—	Dito To Profit and Losse, gained by *Diego's* fruits—	7	.13	.4	—
14	2	July To *George Pinch-backe* received by his Assignment—	3	485	.6	.5
16	11	Dito To *Jacob Simonson* his account Currant—	2	.28	.1	7
16	20	Dito To *Randoll Rice* his account Currant—	6	284	16	8
16	20	Dito To *Andrew Huchcocke* received in part—	11	100	—	—
		Summe—	£	2903	13	—

		Stocke is Debitor.				
1633.	1 -1	Janu. To *Jacob Symonson* his account Currant—	2	150	—	—
1634.	19 20	July To *Ballance*, for conclude carried thither—	13	2902	12	7
		Summe—	£	3052	12	7

		Wares are Debitors.	£	s				
1633.	1 -1	Janu. To Stocke, resting unsould—	60	90	.1	477	10	—
1634.	17 20	July To Profit and Losse gained—			.7	92	10	—
		Summe—	60	90	£	570	—	—

Jour.	Day		Fol.	£	s	d
		Cash is Creditor.				
2	.4.	Janu. By *George Pinchback*, payd in part—— ——	3	144	—	—
2	.9	Dito By *James Wilkinson*, payd in part—— ——	4	120	—	—
3	30	Dito By *George Pinchbacke*, payd him— — ——	3	135	19	.8
4	.9	Febr. By *Jac. Symonss.* his account of Couchaneille, payd	3	..5	.5	.4
4	21	Dito By Voyage to Lisborn, consigned to *Diego del Varino* for company ½, and ½ payd—— — —	5	594	—	—
5	13	March By Danſick-exchange for *Arth. Mump.* and me ½—	8	200	—	—
5	—	Dito By Kerſies in comp.½ *Jac. Symonſon*, ½ for mee——	4	..2	.2	.6
6	—	Dito By *Jacob Symonſon* his Cambrix-cloth— —	8	..4	.7	—
6	21	Dito By *Jacob Symonſon* his account Currant— —	2	..9	.7	.6
6	—	Dito By Figs in company ½ *R. R.* ½ for mee— —	9	..8	.7	.9
1634. 6	29	Dito By *Hendrick vander Linden*, and Company their account of commodities, for charges—— —	10	...	12	.5
7	.7	April By Silver, for charges of 8. Barres— —	10	..4	.7	.2
10	.8	May By *Randoll Rice* his account Currant— —	.6	.99	19	.1
11	13	Dito By Amſterdam-exchange ½ for *Jacob Symonſon*—	11	504	19	.6
12	.7	June By *Diego del Varino* his account of Caſh— —	12	.25	10	.7
12	.7	Dito By Figs in company ½ *R. R.* ½ for mee— —	.9	.23	.8	.9
12	.7	Dito By *Andrew Hitchcocke* payd him— —	11	.72	16	.8
13	15	Dito By *Jacob Symonſon* his account of Cambrix-cloth-	.8	..1	.7	—
19	20	July By *Ballance*, tranſported thither to conclude this—	13	947	.2	1
		Summe—		£ 2903	13	—
		Stocke is Creditor.				
1633. 1	.1	Janu. By Caſh, for ſeverall coynes of mony— —	.1	1000	15	.7
1	—	Dito By Wares for ſundry ſorts unſould— —	1	.477	10	—
1	—	Dito By Kettles for 5. Barrels unſould— —	2	.55	—	.6
1	—	Dito By *Jean du Boys* at Roan my account Currant—	2	240	—	—
1	—	Dito by *Jacob Symonſon* my account by him in company	2	229	—	—
1	—	Dito By *Jacob Symonſon* his account of Couchaneille—	3	..3	17	.8
1634. 19	20	July By Profit and Loſſe, gained by this handle— —	7	1046	.8	10
		Summe—		£ 3052	12	7

			£	s			
		Wares are Creditors.					
1633. 2	13	Janua. By Kerſies in company, by mee laid in—	..	90	4	270	— —
6	21	March By *Jacob Symonſon*, ſould to him— —	60	..	2	300	— —
		Summe—	60	90	£	570	— —

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	Day		Fol.	£	s	d
		Ketles are Debitors.	B			
1	1	Janu. To Stocke, reſting unſould — — —	5	1	55	—	.6
1634. 17	20	July To Profit and Loſſe gained — —		7	20	—	.2
		Summe —	.5	£	75	—	.8

		Jean du Boys at Roan *My* account Currant, Debitor.	℔	s	d				
1633. 1	-1	Janu. To Stocke, due in Ready-mony —	800	—	—	1	240	—	—
1634. 7	7	April To dito *Jean My* Intereſt-account-	410	40	—	5	123	.4	—
9	22	Dito To *Geo. Pinchb.* for an Exch. drawn-	1499	43	4	3	393	13	.6
17	20	July To Profit and Loſſe gained — —				7	.56	.5	.6
		Summe —	2710	23	4	£	813	.3	—

		Jacob Symonſon at Amſterdam, *My* account by him in company, Dr.	Gul.	s	d				
1633. .1	-1	Janu. To Stocke, formerly remitted —	2290	—	—	.1	229	—	—
1634. .8	15	April To Profit and Loſſe, gained by him there — — — — —	.500	—	—	7	.50	—	—
11	13	May To Amſterdam-exchange, in comp. with him, by mee remitted —	2890	19	8	11	289	.1	11
15	.2	July To Amſt. exch. as before remitt. him	3010	.6	.8	11	301	—	.8
		Summe —	8691	.6	—	£	869	2	.7

		Jacob Symonſon at Amſterdam *His* account Currant, Debitor.						
1633. 2	.9	Janu. To dito *Jacob* his account by mee in company, for ½ of my payment, for the company uſe — — —	5	40	—	—
2	13	Dito To dito his account by mee in comp. for the like —	5	90	—	—
4	.9	Febr. To *James Wilkinſon*, diſcounted with him — —	4	956	.8	.7
4	17	Dito To dito *Jacob My* account of Ready-mony diſcoun.	3	110	17	.2
4	21	Dito To dito *Jacob* his account by mee in comp. for ½ of my payment for company uſe — — —	5	396	—	—
5	27	Dito To Kerſies in comp. ½ for him, for 150. Ps. ready-mo.	4	637	10	—
6	21	March To Wares, for 60. Dozens ſould at 1. moneth —	1	300	—	—
6	—	Dito To Caſh, for charges done at the ſhipping —	1	.9	.7	.6
1634. 15	2	July To Dito his acco. by mee in comp. for ½ of charges-	5	.13	15	.7
16	11	Dito To ſeverall accounts for tranſported debts — —		405	—	—
		Summe —	£	2958	18	10

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	Day		Fol.	℔	ß	d
		Ketles are Creditors.	℔			
	3 30	January By *George Pinch-backe*, fould him—— —	5	3	75	— .8

		Contra, Creditor.	℔	ß	d			
1633.	2 .4	Janu. By *Jacob Sym.* my account Remitt.	400	—	—	3	120	— —
	2 13	Dito By dito *Jean My* Intereſt-account, lent him for 4. moneths—— —	400	—	—	5	120	— —
1634.	7 .7	April By Silver for 8. Barres—— —	1869	23	.4	10	560	17 —
	9 22	Dito By Silver, for his charges—— —	.41	—	—	10	.12	.6 —
		Summe——	2710	23	4	℔	813	3 —

		Contra, Creditor.	Gul.	ß	d			
1634.	9 15	April By Amſterdam-exchange ½ in company with him, remitted mee—	2790	—	—	11	279	— —
	14 23	June By Amſterdam-exchange ½ in company with him, remitted mee— —	2890	19	.8	11	289	1 11
	18 20	July By *Ballance* due by conclude——	3010	.6	.8	13	301	— .8
		Summe—	8691	.6	—	℔	869	2 .7

		Contra, Creditor.					
1633.	1 .1	Janu. By Stocke, due to be imployed in company——	1	150	—	—	
	4 .9	Febr. By dito *Jacob* his account of Couchancille for the proceed——	3	1539	14	10	
	5 27	Dito By dito *Jacob* his account by mee in company, for his ½ of the 150. Kerſies—— —	5	.212	10	—	
	5 27	Dito By Caſh, received of *James Wilkinſon* in full——	1	328	10	11	
1634.	7 27	April By Dunſicke-exchange, paid there by *Henry Holſter* to *Auburt Mumperſon*, in full of this account——	8	309	7	.6	
	13 15	June By dito *Jacob* his account of Cambrix-cloth, for the neat proceed of 60. Peeces——	8	392	14	—	
	16 21	July By Caſh, for charges upon Cambrix, received backe from *James Wilkinſon* in full of that account——	1	28	.1	7	
		Summe—	℔	2958	18	10	

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	Day			Fol.	£	s	d
		Jacob Symonson at Amsterdam *His* account of Couchaneille, Debitor.	lb				
1	.1	Janu. To Stock, for charges formerly done upon	3534	1	3	17	.8
4	.9	Febr. To Cash, for Brokage payd		1	5	.5	.4
4	—	Dito To Profit and Losse, for my Provision		7	31	12	.2
4	—	Dito To *Jacob Symonson* his account Currant for the neat proceed	.11	2	1539	14	10
		Summe	3545	£	1580	10	—
		George Pinch-backe Debitor.					
1633. 2	.4	Janu. To Cash, payd him ; of the Dozens		1	144	—	—
3	30	Dito To Kettles, for 5. Barrells, Ready-mony		2	.75	—	.8
3	—	Dito To Cash, payd in full account		1	135	19	.8
3	—	Dito To Interest-reckoning, for discount		5	.4	19	.8
1634. 7	29	March To Danfick-exchange, due at 10. dayes sight		8	401	15	.8
9	22	April To Interest-reckoning for allowance-mony		5	..1	.9	—
11	22	May To *James Wilkinson* for 15. chests of Sugar		4	471	.5	—
11	—	Dito To Profit and Losse, for advance 1. ß *per* lb		7	.36	.5	—
11	—	Dito To Promise-reckoning for my performance		10	338	.6	.8
13	15	June To *Jac. Sym.* for 20. Peeces Cambrix at 4. moneths		8	135	—	—
		Summe		£	1744	.1	.4
		Jacob Symonson at Amsterdam *My* account of Ready-mony, Deb'.	Gul.	ß	₰		
1633. 2	.4	Janu. To *Jean de Boys*, my account Currant, remitted to him	1230	—	—	2	120	—	—
5	.5	March To dito *Jac.* My account of Time, received by him in part of sould wares	1361	.5	—	8	136	.2	.6
1634. 8	.7	April To dito *Jac.* My account of Time, received by him in full of sould Wares	1500	—	—	8	150	—	—
10	.8	May To Voyage to Amsterdam, for sale of 40. Dozens, Ready-mony	2000	—	—	4	200	—	—
		Summe	6091	.5	—	£	606	2	.6

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Day			Fol.	£	s	d
		Contra, Creditor.				
4	9	Febru. By *James Wilkinson*, sould to him —	4	1580	10	—
		Contra, Creditor.				
1633. 1	.4	Janu. By Voyage to Amsterdam, for 100 Dozens, part mony, part at 6. moneths —	3	360	—	—
1634. 9	22	April By *Jean du Boys*, my account Currant, for an Exchange drawne on mee, due already —	2	393	13	.6
9	22	Dito By Cash, received in full —	1	.9	11	.2
11	13	May By Promise-reckoning for Sugar sould him —	10	338	.6	.8
14	.2	July By Cash, received in part of Sugars —	1	485	.6	.5
15	2	Dito By Intereſt-reckoning, allowed him —	5	.1	10	—
15	—	Dito By Figges in company, ½ for *Jacob Symonson*, and ½ for mee, for charges paid by him —	13	20	13	.7
	20	Dito By *Jacob Symonson*, this debt transported —	2	135	—	—
		Summe —	£	1744	.1	.4
		Contra, Creditor.	Gul.	ß	₰	
1633. 4	17	Febru. By *Jac. Symonson* his account Currant, for an Exchange discounted —	1224	19	.8	2 110 17 .2
4	—	Dito By Profit and Losse for Provision —	.5	—	.8	7 .. 10 .1
5	.5	March By Danſick-exchange, for a Remise, according to my order, of —	1360	—	—	8 136 — —
1634. 8	.7	April By Danſicke-exchange, paid there by *Hend. Holſter*, according to his order	1480	.5	—	8 148 .. .6
8	—	Dito By Voyage to Amſter. for discount	.19	15	—	3 .1 19 .6
10	.8	May By *Andr. Hitchcock*, for a Remise —	1877	—	—	11 171 .8 .4
11	—	Dito By Voyage to Amſt. for provision —	123	—	—	3 12 .6 —
17	20	July By Profit and Losse, lost hereby —	.1	.5	—	7 25 — 11
		Summe —	6091	.5	—	£ 606 .2 .6

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	Day		Fol.	£	s	d
		Voyage to Amsterdam, consigned to *Jacob Symonson*, Debitor.				
	1 . 4	Janu. To *George Pinchbacke* for 100. Dozens —	3	360	—	—
1634.	8 . 7	April To *Jacob Symonson* my account of Ready-mony, for abatement of 1500. gll. —	3	. 1	19	. 6
	11 . 8	May To *Jacob Symonson* my account of Ready-mony, for Ware-house-roome, Brokage, and Provision —	3	12	. 6	—
	17 20	July To Profit and losse gained —	7	111	17	—
		Summe —	£	486	2	6
		Kersies in Company, being ½ for *Jacob Symonson*, and ½ for mee, Debitor.	Pcs.			
1633.	2 . 9	Janu. To *James Wilkinson*, bought part at time —	60	4	180	—	—
	2 13	Dito To Wares, brought in of mine owne —	90	2	270	—	—
	5 13	March To Cash, for Brokage payd —		1	2	2	6
	5 13	Dito To Profit and Losse, for Ware-house-roome, Provision, and my ½ gaines —		7	128	. 5	—
	5 13	Dito To *Jacob Symonson* his account by me in company, for his ½ of the gaines —		5	. 57	. 2	. 6
		Summe —	150	£	637	10	—
		James Wilkinson, Debitor.				
1633.	2 . 9	Janu. To Cash, payd him ½ of the Kersies —		. 1	. 120	—	—
	4 . 9	Febr. To *Jacob Symonson* his account of Couchaneille, for 3. Barrells, weight 545. lb. at 58. ß. Ready-mony —		. 3	1580	10	—
	6 21	March To Promise-reckoning for a bought bargaine —		10	. 314	. 3	. 4
1634.	10 30	April To *And. Hitchcock*, payd by order to *J. Sharpe* —		11	250	—	—
	10 —	Dito To Interest-reckoning, agreed with him as in date 7. present, for 4 moneths, at 8. *per Centum* —		5	. . 6	13	. 4
	10 —	Dito To Promise-reckoning for my performance —		10	250	—	—
	10 8	May To Promise-reckoning, for *Andrew Hitchcockes* use, promised at Interest —		10	200	—	—
	12 22	Dito To Silver, for 8. Barres, in trucke of Sugar —		10	574	. 1	. 1
	13 25	June To *Jacob Symonson* his account of Cambrix, for 20. Peeces, at 4. moneths. —		. 8	135	—	—
		Summe —	£	3430	. 7	. 9

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	Day		Fol.	£	s	d
		Contra, Creditor.				
	5	.5 March By *Jacob Symonſon* my account of Time, for ſales of 60. Leeds Dozens	8	286	.2	6
1634.	10	.8 May By *Jacob Symonſon* my account of Ready-mony, for ſales of 40. Dozens	3	200	—	—
		Summe—	£	486	2	6

	Day		Fol.	£	s	d
		Contra, Creditor.	Ps.			
1633.	5	27 Febru. By *Jacob Symonſon* his account Currant, for ready-mony ſould	150	2 637	10	—

	Day		Fol.	£	s	d
		James Wilkinſon, Creditor.				
1633.	2	.9 Janu. By Kerſies in company, for 60. Peeces bought ½ upon 2 moneths time	4	180	—	—
	3	23 Dito By *Jean du Boys*, for company *R. R.* ½, and ½ mee, for an exchange remitted the ſaid *Jean*	6	564	.1	.5
	4	.9 Febr. By *Jacob Symonſon*, ordered dito *James* to detain the Couchanelle; his due being	2	956	.8	.7
1634.	7	.7 Apr. By Promiſe-reckoning, agreed to let him have	10	250	—	—
	11	22 May By *Andrew Hitchcock*, for the Intereſt-mony agreed upon the 8. preſent; is with forbearance	11	205	.6	.8
	11	22 Dito By Promiſe-reckoning for his performance	10	200	—	—
	11	22 Dito By *George Pinchbacke* for Sugar	3	471	.5	—
	12	22 Dito By Caſh, received to cleare the Trucke	1	102	16	.1
	12	22 Dito By Promiſe-reckoning, for the Bargaines performance, made the 21. of March	10	314	.3	.4
	16	11 July By *Jacob Symonſon* his account Currant, for the debt 15. June tranſported from my hands	2	135	—	—
	16	20 Dito By *Andrew Hitchcock* for mine Aſſignment	11	.48	—	—
	16	20 Dito By Intereſt-reckoning payd mee 2. mon. before due	5	..3	.6	.8
		Summe—	£	3430	.7	.9

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	Day		Fol.	£	s	d
		Voyage to Amsterdam, consigned to *Jacob Symonson*, Debitor.				
	1 .4	Janu. To *George Pinchbacke* for 100. Dozens—	3	360	—	—
1634.	8 .7	April To *Jacob Symonson* my account of Ready-mony, for abatement of 1500.ℳ.	3	.1	19	.6
	11 .8	May To *Jacob Symonson* my account of Ready-mony, for Ware-house-roome, Brokage, and Provision—	3	12	.6	—
	17 20	July To Profit and losse gained—	7	111	17	—
		Summe—	£	486	2	06
		Kersies in Company, being ⅓ for *Jacob Symonson*, and ⅔ for mee, Debitor.	Pcs.			
1633.	2 .9	Janu. To *James Wilkinson*, bought part at time—	60	4	180	—	—
	2 13	Dito To Wares, brought in of mine owne—	90	2	270	—	—
	5 13	March To Cash, for Brokage payd—		1	2	2	6
	5 13	Dito To Profit and Losse, for Ware-house-roome, Provision, and my ⅓ gaines—	7	128	.5	—
	5 13	Dito To *Jacob Symonson* his account by me in company, for his ⅓ of the gaines—	5	.57	.2	.6
		Summe—	150	£	637	10	—
		James Wilkinson, Debitor.				
1633.	2 .9	Janu. To Cash, payd him ⅓ of the Kersies—	.1	.120	—	—
	4 .9	Febr. To *Jacob Symonson* his account of Couchaneille, for 3. Barrells, weight 545. ℔. at 58. ß. Ready-mony—	.3	1580	10	—
	6 21	March To Promise-reckoning for a bought bargaine—	10	.314	.3	.4
1634.	10 30	April To *And. Hitchcock*, payd by order to *J. Sharpe*—	11	250	—	—
	10 —	Dito To Interest-reckoning, agreed with him as in date 7. present, for 4 moneths, at 8. *per Centum*—	5	.6	13	.4
	10 —	Dito To Promise-reckoning for my performance—	10	250	—	—
	10 8	May To Promise-reckoning, for *Andrew Hitchcockes* use, promised at Interest—	10	200	—	—
	12 22	Dito To Silver, for 8. Barres, in trucke of Sugar—	10	574	.1	.1
	13 25	June To *Jacob Symonson* his account of Cambrix, for 20. Peeces, at 4 moneths—	.8	135	—	—
		Summe—	£	3430	.7	.9

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	Day		Fol.	£	s	d
		Contra, Creditor.				
	5 . 5	March By *Jacob Symonſon* my account of Time, for ſales of 60. Leeds Dozens	8	286	. 2	6
1634.	10 . 8	May By *Jacob Symonſon* my account of Ready-mony, for ſales of 40. Dozens	3	200	—	—
		Summe—	£	486	2	6

			Ps.			
		Contra, Creditor.				
1633.	5 27	Febru. By *Jacob Symonſon* his account Currant, for ready-mony ſould	150	2	637	10 —

			Fol.	£	s	d
		James Wilkinſon, Creditor.				
1633.	2 . 9	Janu. By Kerſies in company, for 60. Peeces bought ½ upon 2 moneths time	4	180	—	—
	3 23	Dito By *Jean du Boys*, for company *R. R.* ½, and ½ mee, for an exchange remitted the ſaid *Jean*	6	564	. 1	. 5
	4 . 9	Febr. By *Jacob Symonſon*, ordered dito *James* to detain the Couchaneille ; his due being	2	956	. 8	. 7
1634.	7 . 7	Apr. By Promiſe-reckoning, agreed to let him have	10	250	—	—
	11 22	May By *Andrew Hitchcock*, for the Intereſt-mony, agreed upon the 8. preſent ; is with forbearance	11	205	. 6	. 8
	11 22	Dito By Promiſe-reckoning for his performance	10	200	—	—
	11 22	Dito By *George Pinchbacke* for Sugar	3	471	. 5	—
	12 22	Dito By Caſh, received to cleare the Trucke	1	102	16	. 1
	12 22	Dito By Promiſe-reckoning, for the Bargaines performance, made the 21. of March	10	314	. 3	. 4
	16 11	July By *Jacob Symonſon* his account Currant, for the debt 15. June tranſported from my hands	2	135	—	—
	16 20	Dito By *Andrew Hitchcock* for mine Affignment	11	. 48	—	—
	16 20	Dito By Intereſt-reckoning payd mee 2. mon. before due	5	. . 3	. 6	. 8
		Summe—	£	3430	. 7	. 9

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	Day		Fol.	£	s	d
		Jacob Symonsen his account by mee in company, Debitor.				
	5 27	Febru. To dito his account Currant for ½ of 150. Peeces	3	212	10	—
1634.	11 13	May. To Amsterdam-exchange, remitted him	11	289	.1	11
	15 2	July. To Amsterdam-exchange, remitted him	11	301	—	.8
	18 20	Dito. To *Ballance*, due to him by conclude	13	512	.3	.8
		Summe—	£	1314	16	.3

				W	S	D			
		Jean du Boys at Roan, my Intereſt-account, Debitor.							
1633.	2 13	Janu. To dito *Jean* my acco. Currant for		400	—	—	2	120	—
	2 —	Dito. To Intereſt-reck. lent for 4. moneths		.10	40	—	5	.3	.4
		Summe—		410	40	—	£	123	4

		Intereſt-reckoning, Debitor.				
1634.	15 2	July. To *George Pinchbacke*, for forbearance	3	1	10	—
	16 20	Dito. To *James Wilkinſon*, for forbearance	4	.3	.6	.8
	16 20	Dito. To Profit and Loſſe gained	7	16	.6	.2
		Summe—	£	21	2	10

		Voyage to Liſborne, conſigned to *Diego del Varino*, being in company ½ for *Randoll Rice*, & ½ for mee, Debitor.				
1633.	3 17	Janu. To *Randoll Rice* his account Currant, for 100. Sayes ſent to ſell	6	566	13	4
1634.	12 31	May. To *Diego del Varino* our account of ready-mony	9	24	4	—
	17 20	July. To Profit and Loſſe for dito company gained	7	14	2	8
		Summe—	£	605	—	—

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	Day		Fol.	£	s	d
		Contra, Creditor.				
	2 9	Janu. By *Jacob Symonſon* his account Currant for ½ of my payment	2	40	—	—
	2 13	Dito. By dito his account Currant for the like	2	90	—	—
	4 21	Febru. By dito his account Currant for ½ of my payment	2	396	—	—
	5 13	March. By Kerſies in company, for his ½ gaines	4	057	2	6
1634.	9 15	Aprill. By Amſterdam-exchange, remitted mee	11	279	—	—
	14 23	June. By Amſterdam-exchange, remitted mee	11	289	1	11
	15 2	July. By Amſterdam-exchange, for his part gaines	11	22	—	8
	15 2	Dito. By dito his account Currant, for ½ of my payment	2	13	15	7
	17 20	Dito. By Voyage to Lisborne ⅓, and ½ for his gaines	8	127	15	7
		Summe	£	1314	16	3

				W	S	D			
		Contra, Creditor.							
1634.	7 27	Aprill. By *Jean du Boys* my account Currant carried thither, this being now due		410	40	—	2	123	4 —

		Contra, Creditor.				
1633.	2. 13	Janu. By *Jean du Boys* my Intereſt-reckon. for forbear.	5	3	4	—
	3 23	Dito. By *Randoll Rice* my Intereſt-reckon. for forbear.	7	2	5	2
	3 30	Dito. By *George Pinchbacke*, for forbearance	3	4	19	8
1634.	9 22	April. By dito *George*, for forbearance	3	1	9	—
	10 30	Dito. By *James Wilkinſon*, for forbearance	4	6	13	4
	10 30	Dito. By *Andrew Hitchcock*, for forbearance	11	2	11	8
		Summe	£	21	2	10

		Contra, Creditor.				
1634.	8 15	Aprill. By *Diego del Varino*, for company of *Randoll Rice* ⅓, and ½ mee, our account of Time, for ſales of 100. Sayes	11	605	—	—

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	Day		Fol.	£	s	d
		Randoll Rice **his account Currant, Debitor.**				
	3 17	Janu. To *Randoll* his account by mee in company, for ½ of my payment	6	340	—	—
	3 23	Dito To dito his account by mee in comp. for my ½ payd	6	225	12	.7
	6 21	Mar. To dito his account by mee in comp. for ½ of paym.	6	::5	—	.8
1634.	10 30	Apr. To dito his account by mee in company for the like	6	.94	18	10
	10 .8	May To dito my Intereſt-account, being now due	7	115	.1	.5
	10 .8	Dito To Caſh, payd in full of 315. £. due	1	.99	19	.1
	12 .7	June To dito his account by mee in comp. for ½ payment	6	146	11	—
	13 23	Dito To *Diego* his account of Fruits, part at 2. moneths	12	541	.4	.9
	14 23	Dito To Amſterdam-exchange, for a Bill due 28. dito	11	530	.9	.1
	15 11	July To Figs in comp. for 648. Peeces Ready-mony	.9	348	.6	—
		Summe	£	2447	.3	.5
		Randoll Rice **his account by me in company, Dr.**				
1634.	10 .8	May To dito *Randoll* his account Currant, for ½ of my receit	6	315	—	—
	15 11	July To dito his account Currant for the like	6	208	19	.7
	19 20	Dito To Ballance, due to him by conclude of this	13	991	.7	.6
		Summe	£	1515	.7	1

	Day		W.	£	s	d	£	s	d
		Jean du Boys **at Roan, for the company of *Rand. Rice* ½, and ½ for me, our account Currant, Debitor.**							
1633.	3 23	Janu. To *Jam. Wilkinſon*, remitt. by exch.	2148	50	.6	4	564	.1	.5
1634.	13 15	June To *Tho. Truſt* our account of ready-mony, for an exchange for dito comp.	3642	58	.6	13	1092	17	10
	17 20	July To prof. & loſs for dito comp. gained				7	80	11	.7
		Summe	5791	49	—	£	1737	10	10

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	Day		Fol.	ℒ	s	d
		Contra, Creditor.				
3	17	Janu. By Voyage to Lisborn, for 100. Sayes, Ready-mony	5	566	13	4
1634. 10	8	May By dito his account by mee in company, received—	6	315	—	—
14	23	June By *Diego* his account of Cash, received upon Fruits—	12	380	—	—
15	2	July By Amsterdam-exchange, remitted in his Bills—	11	530	.9	.1
15	11	Dito By dito his account by me in comp. for Figs received	6	208	19	.7
16	20	Dito By *Diego* his account Currant, for mine Assignation	12	161	.4	.9
16	20	Dito By Cash, received of him to cleare this account—	1	284	16	.8
		Summe—	ℒ	2447	.3	.5

		Contra, Creditor.				
1633. 3	17	Janu. By *Randoll Rice* his account Currant for his ⅕ of company Stocke brought in now—	6	340	—	—
3	23	Dito By dito his account Currant, brought in more—	6	225	12	.7
3	—	Dito By dito, my Interest-account, laid out for him—	7	112	16	.3
6	21	March By dito his account Currant for ⅕ of charges payd—	6	.5	—	.8
1634. 10	30	April By dito, his account Currant for ⅕ of an exchange—	6	94	18	10
12	7	June By dito his account Currant for ⅕ of an exchange—	6	146	11	—
15	11	July By Figs in company, for ⅕ gaines due to him—	9	145	18	.1
18	20	Dito By Profit and Losse, for ⅕, and ⅕, for this gaines—	.7	444	.9	.8
		Summe—	ℒ	1515	.7	1

			✠.	S	D				
		Contra, Creditor.							
1633. 6	13	March By *Jacob Symonson* for *R.R.* ⅕, and ⅕ mee, by *Jean*, remitted to *Jacob*—	1000	—	—	9	300	—	—
1634. 7	29	Dito By *Jacob Symonson*, remitted to him for the said account—	1140	17	.8	9	342	.1	.9
7	29	Dito By Profit and Losse ⅕ for *R.R.* ⅕ me for Brokage, and Provision—	.8	32	10	7	.2	11	.3
18	20	July By *Ballance*, due by conclude—	3642	58	.6	13	1092	17	10
		Summe—	5791	49	—	ℒ	1737	10	10

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	Day		Fol.	£	s	d
		Profit and Losse in company $\frac{1}{4}$ for *Randoll Rice*, and $\frac{3}{4}$ for mee, Debitor.				
	3	23	Janu. To Profit and Losse for charges of a Remise———	7	2	11	11
1634.	7	29	March To *Jean du Boys*, for his provision, and Brokage—	6	2	11	.3
	17	20	July To *Thomas Trust*, our account of Ready-mony, lost—	13	9	.2	.6
	18	—	Dito To *Ran. Rice* his account by me in comp. for $\frac{1}{4}$ gaines	.6	444	.9	.8
	18	—	Dito To Profit and Losse, for my part gaines——— —	.7	296	.6	.5
			Summe—	£	.755	.1	.9
			Randoll Rice my Intereſt-account, Debitor.				
1633.	3	23	Janu. To dito his account by me in comp. for principall—	6	112	16	.3
	3	23	Dito To Intereſt-reck. lent at 8. *per* C. for 3. moneths—	5	.2	.5	.2
			Summe—	£	115	.1	.5
			Profit and Losse, Debitor.				
1633.	4	17	Febru. To *Jacob Symonſon* my account of Ready-mony, for his charges, being Brokage, and Provision———	3	.—	10	.1
1634.	17	20	July To *Jac. Symonſ.* my account of Ready-mony, loſt—	3	25	—	11
	17	20	Dito To Silver, loſt by the ſale of 8. Barres——— —	10	.3	.9	.1
	19	20	Dito To Stocke, gained by this handle— — —	.1	1046	.8	10
			Summe—	£	1075	.8	11

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	Day		Fol.	£	s	d
		Contra, Creditor.				
17	20	July. By Voyage to Lisborne for dito company gained	5	14	.2	8
17	20	Dito. By *Jean du Boys*, for dito company, gained	6	80	11	.7
17	20	Dito. By *Jacob Symonſon*, for dito company, gained	9	60	—	.6
17	20	Dito. By Voyage to Antwerp, for dito company, gained	10	600	.7	—
		Summe	£	755	.1	9
		Contra, Creditor.				
1634. 10	8	May. By *Randoll Rice* his account Currant, due now to bee repayd mee	6	115	.1	.5
		Contra, Creditor.				
1633. 3.	23	Janua. By Profit and Losſe in company ½ *R. R.*, ½ mee	7	2	14	11
4	9	Febru. By *Jac. Symonſon* his Couchancille, for proviſion	3	31	12	.2
5	13	March. By Kerſies in comp.½, and ½ for proviſion & gains	4	128	.5	—
1634. 8	15	April. By *Jac. Symonſon* my acco. by him in comp. gained	2	.50	—	—
9	22	Dito. By Danſick-exchange, gained by the ſame	8	.10	19	.9
11	22	May. By *George Pinchbacke* upon Sugar gained	3	36	.5	—
13	15	June. By *Jacob Symonſon* his Cambrix for proviſion	8	.8	12	—
14	23	Dito. By Cuſh, for proviſion of *Diego* his Fruits	1	13	.4	—
15	2	July. By Amſterdam-exchange in company gained	11	22	—	.8
15	11	Dito. By Figs ½, and ½ in comp. for proviſion and gaines	9	114	15	.5
17	20	Dito. By Wares, gained thereby	1	292	10	—
17	—	Dito. By Kerſies gained thereby	2	.20	—	.2
17	20	Dito. By *Jean du Boys* my account Currant gained	2	.56	.5	.6
17	20	Dito. By Voyage to Amſterd. conſigned to *J. S.* gained	4	111	17	—
17	20	Dito. By Intereſt-reckoning, gained thereby	5	.16	.6	2
17	20	Dito. By Voyage to Lisborne ½, and ½ for my gaines	8	.63	17	.9
18	—	Dito. By Profit and Losſe ½, and ½ for my ½ gaines	17	296	.6	5
		Summe	£	1075	.8	11

		Day		Fol.	£	s	d
			Voyage to Lisborne, consigned to *Diego del Varino*, being in company ½ for *Jacob Symonson*, and ½ for mee, Debitor.				
	4	2	Febru. To Cash, for 96. blacke Bayes, bought and shipt—	.1	594	—	—
1634.	17	20	July. To *Jacob Symonson* his account by mee in company, for his part of gaines— — —	5	127	15	.7
	17	20	Dito. To Profit and Losse, for my ½ of gaines— —	7	.63	17	.9
			Summe—		£ 785	13	.4
			Jac. Symonson my account of time, Debitor.	Guil.	fl.	p.	
1633.	5	.5	March. To Voyage to Amster. consigned to dito *Jacob*, for sales of 60. Dozens— — — —	2861	.5	—	4	286	.2	.6
			Dansick-exchange for company *Arthur Mumperson* there, and mee, each ½, Debitor.	Flor.	gr.	p.				
1633.	5.	.5	March. To *Jacob Symonson* my account of ready-mony, remit. by my order—	1722	20	—	3	136	—	—
	5	13	Dito. To Cash, remitted by mee— —	2666	20	—	1	202	—	—
1634.	7	.7	Aprill. To *Jac. Symonson* his account Currant, for mony due to me upon his account, and payd there— —	3987	15	—	2	309	.7	.6
	8	.7	Dito. To *Jacob Symonson* my account of ready-mo. due to me, & paid there-	1907	26	—	3	148	—	.6
	9	22	Dito. To *Arth. Mumperson* my accou. by him in compt. allowed him his gains here				12	10	19	.8
	9	22	Dito. To Profit and Losse, for my gains—				7	10	19	.9
			Summe—	10284	21	—	£ 815	.7	.5
			Jacob Symonson at Amsterdam his account of Cambrix-cloth, Debitor.	Ps.						
1633.	6	13	March. To Cash, for charges at the receit of— —	60	.1		4	.7	—
1634.	13	15	June. To Cash, for Brokage— — —		.1		1	.7	—
	13	15	Dito. To Profit and Losse, for Provision— —		7		8	12	—
	13	15	Dito. To *Jacob Symonson* his account Currant for the neat proceed, without my prejudice—		2		390	14	—
			Summe—	60	£		405	—	—

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	Day					Fol.	£	s	d
		Contra, Creditor.							
14	2	July. By Figs in company, as *per Contra*, for full returnes of sales of the 96. blacke Bayes ——				13	785	13	4

		Contra, Creditor.	Guil.	sh.	p.				
1633.	5	5	March. By dito *Jacob* my account of ready-mony, received in part ——	1361	. 5	—	3	136	. 2	. 6
1634.	8	.7	Aprill. By dito my account of ready-mony in full ——	1500	—	—	3	150	—	—
			Summe —	2861	. 5	—		£ 286	2	6

		Contra, Creditor.	Flor.	gr.	p.				
1634.	7.	29	March. By *George Pinch-backe* for an exchange remitted mee ——	5000	—	—	3	401	15	. 8
	9	22	Aprill. By *Arthur Mumperson* at Dansick, my account by him in company, remitt. him to bee imployed there —	5284	21	—	12	413	11	. 9
			Summe —	10284	21	—		£ 815	. 7	5

		Contra, Creditor.	Ps.				
1634.	13	15	June. By severall accounts at 4. moneths ——	60	—	405	—	—

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	Day		Fol.	£	s	d
		Jacob Symonson at Amsterdam for company ⅕ *Randoll Rice*, and ⅕ mee, Debitor.	Guil. fli. p.			
	6 13	March To *Jean du Boys* at Roan for dito company, for a Remise—— ——	3100 — —	6	300 —	—
1634.	7 29	Dito To *Jean du Boys*, for company of *R.R.* ⅕, and ⅖ mee, for a Remise—	3506 . 8 —	6	342 . 1	. 9
	30	April To *Andrew Hitchcock*, ordered mee upon sight of his letter to pay him—	1740 12 —	11	158 . 4	. 9
	-7	June To *Andrew Hitchcock*, ordered mee upon sight of his letter to pay him—	2699 . — —	11	244 . 5	—
		Summe—	11045 — —	£	1044 11	6
	17 20	July To Profit and Losse for dito comp.—		7	60 —	6
		Summe—	11046 — —	£	1104 12	—
		Figs in Company ⅕ for *Randoll Rice*, and ⅖ for mee; are Debitors.	Ps.			
1633.	6 21	March To *Diego del Varino* for dito company our account of ready-mony, received from him—	1576	9	426 . 4	. 6
	6 21	Dito To Cash, for custome, and other charges—		1	. . 8	. 7 . 9
1634.	12 31	May To *Diego del Varino*, received from him—	572	9	154 11	. 6
	12 . 7	June To Cash, for custome, and other charges—		1	. 23	. 8 . 9
	15 11	July To Profit and Losse, for provision & gains—		7	114 15	. 5
	15 11	Dito To *Randoll Rice* his account by mee in company, for his ⅕ of the gaines—— ——		6	145 18	. 1
		Summe—	2148	£	873 -6	. —
		Diego del Varino at Lisborn for company of *Randoll Rice* ⅕, and ⅖ for me; our account of ready-mony, Debitor.	Mil. Re.			
1634.	8 15	April To dito *Diego* for the same company ⅗, and ⅖ our account of Time, received—	706 640	11	441 13	—
	12 31	May To dito *Diego* for the same company our account of Time, received—— ——	261 360	11	163 . 7	—
		Summe—	968 000	£	605 —	—

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Day			Guil.	sti.	p.	Fol.	£	s	d
		Contra, Creditor.							
8	15	April By Voyage to Antwerp, consigned to *Thomas Trust*: being for company *Randoll Rice* ½, and ½ mee, for severall commodities shipt to sell for our company, cost	11046	—	—	10	1104	12	—

		Contra, Creditors.		Ds.					
1634.	10	.8 May By Cash, sould *George Pinchbacke*		1500		1	525	—	—
	15	11 July By *Randoll Rice*, his account Currant, sould to him for ready-mony		648		6	348	.6	—
		Summe		2148		£	873	.6	—

		Contra, Creditor.	Mil.	Rc.					
1633.	6	21 March By Figs for dito company, received in value for	681	960		9	426	.4	.6
1634.	12	31 May By Figs for dito company, received in value for	247	320		9	154	11	.6
	12	31 Dito By Voyage to Lisborne, for Provision and other charges, concerning this company	.38	720		5	.24	.4	—
		Summe	968	000		£	605	—	—

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	Day		Fol.	£	s	d
		Promise-reckoning, Debitor.				
7	.7	April. To *James Wilkinson*, promised to let him have—	4	250	—	—
11	13	May. To *George Pinch-backe*, for my promise—	3	338	.6	.8
11	22	Dito. To *James Wilkinson*, for his promise-performance-	4	200	—	—
11	—	Dito. To *James Wilkinson*, for his promise-performance-	4	314	.3	.4
		Summe—	£	1102	10	—
		Hendrick vander Linden ½, John van Does ½, Jaques Reynst ½, their account of commodities, Debitor.	Pgs.	bu.	ba.	
1634. 6	29	March. To Cash, for portage of—	160	15	.4	1 — 12 .5
16	20	July. To dito company their account of Time, for value of the sale carried thither—				13 193 19 .8
19	20	Dito. To *Ballance*, transported thither—	160	.	4	13 194 12 .1
		Summe—	320	15	8	£ 389 4 .2
		Hendrick vander Linden ½, John van Does ½, Jaques Reynst ½, their account of ready-mony, Debr.				
1633. 7	29	March. To dito company their account of commodities for charges brought from thence—				10 .— 12 .5
19	20	July. To *Ballance*, for conclude transported thither—				13 99 7 .7
		Summe—				£ 100 — —
		Silver, Debitor.				£.
1634. 7	.7	April. To *Jean du Boys* my accou. Currant, principall-				.8 2 560 17 —
7	.7	Dito. To Cash, for charges at the receit—				1 .4 .7 .2
9	22	Dito. To *Jean du Boys* my acco. Currant for charges-				2 12 .6 —
		Summe—				.8 £ 577 10 2
		Voyage to Antwerp, consigned to *Tho. Trust*; being for company *Randoll Rice ½*, & *½* for mee, Debr.				
1634. 8	15	April. To *Jacob Symonson* for dito company, for sundry commodities shipt thither to sell for us—				9 1104 12 —
17	20	July. To Profit for dito company, gained—				7 600 .7 —
		Summe—				£ 1704 19 —

	Day		Fol.	£	s	d
		Contra, Creditor.				
	6 21	March. By *James Wilkinson* for a bargaine of Sugar——	4	314	.3	.4
1634.	10 30	Aprill. By *James Wilkinson*, for discharge made 7. pres.—	4	250	—	—
	10 8	May. By *James Wilkinson*, for *Andrew Hitchcockes* use—	4	200	—	—
	11 22	Dito. By *George Pinchbacke*, for my promise-perform.—	3	338	.6	.8
		Summe—	£	1102	10	—

			Ds.	bu.	ba.				
		Contra, Creditor.							
1634.	7 29	March. By *Hendricke vander Linden*, and company, their account of Ready-mony, for the charges—— ——				10	—	12	.5
	16 20	July. By *Andrew Hitchcocke*, sould part upon time, part mony—— ——	160	—	4	11	193	19	.8
	18 20	Dito. By *Ballance*, transported thither—	160	15	4	13	194	12	.1
		Summe—	320	15	8	£	389	.4	.2

		Contra, Creditor.			
1634.	16 20	July. By dito company their account of time, for received in part—— —— —— ——	13	100	— —

			C.				
		Contra, Creditor.					
1634.	12 22	May. By *James Wilkinson*, in trucke of Sugar—— ——	8	4	574	.1	.1
	17 20	July. By Profit and Losse, lost by sale—— —— ——		7	.3	.9	.1
		Summe—	8	£	577	10	2

		Contra, Creditor.					
1634.	13 27	June. By *Thomas Trust* at Antwerp, for company *R. R.*, and ½ mee, our account of Time, for part sales—	12	1515	.7	—	
	18 20	July. By *Ballance*, for unsould Wheat—— —— ——	13	189	12	—	
		Summe—	£	1704	19	—	

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	Day		Fol.	£	s	d
		Diego del Varino, for company of *Randoll Rice* ½, and ⅓ for me, our account of Time, Debitor. Mil. Re.				
	8	15 April. To Voyage to Lisborn, for dito company, for sale of 100. Sayes, part mony — 968 000	5	605	—	—
		Andrew Hitchcocke, Debitor.				
1634.	8	15 April. To Amsterdam-exchange, due the 23. present —	11	504	19	6
	10	30 Dito. To Interest-reck. for forbearance of 96.£.14.s.9.d. at 8. *per* C. for 4. moneths —	5	..2	11	.8
	10	.8 May. To *Jacob Symonson*, for an exchange due 28. dito —	3	171	.8	4
	11	22 Dito. To *James Wilkinson* for 200.£. at Interest, and forbearance, are both —	4	205	.6	.8
	12	.7 June. To Cash, payd *James Wilkinson* in full of an exch. —	1	.72	16	.8
	13	15 Dito. To *Jacob Symonson* for 20. Peeces of Cambrix, at 4. moneths time —	8	135	—	—
	16	20 July. To *James Wilkinson*, for mine Assignation —	4	.48	—	—
	16	20 Dito. To *Hendrick Vander Linden*, and company, for severall commodities, at 6. moneths —	10	193	19	.8
		Summe —	£	1334	2	.6
		Amsterdam-exchange, being in company for *Jacob Symonson*, & mee, each ½, Debitor. Guil. fti. p.				
1634.	9	15 April. To *Jacob Symonson* his account by mee in comp. for his ½ of the remise — 2790 — —	5	279	—	—
	9	15 Dito. To *Jacob Symonson*, my account by him in company, for my ½ thereof — 2790 — —	2	279	—	—
	11	13 May. To Cash, remitted by mee — — 5049 15 —	1	504	19	.6
	14	23 June. To *Jacob Symonson* his accou. by me in company, for his ½ of the remise — 2890 19 .8	5	289	.1	11
	14	23 Dito. To *Jacob Symonson* my account by him in company, for my ½ thereof — 2890 19 8	2	289	.1	11
	15	2 July. To *Randoll Rice*, remitted by mee — 5804 11 —	6	530	.9	.1
	15	— Dito. To *Jacob Symonson* his account by mee in comp. for his ½ of the gaines — 220 .6 .8	5	.22	—	.8
	15	.2 Dito. To Profit and Losse, for my gains — 220 .6 .8	7	.22	—	.8
		Summe — 22156 18 —	£	2215	13	.9

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	Day	*Contra*, Creditor.	Mil.	Re.	Fol.	£	s	d
8	15	April. By *Diego* dito, for the said company, our account of Ready-mony, received in part	706	640	9	441	13	—
12	31	May. By dito *Diego*, received in full	261	360	9	163	7	—
		Summe	968	000	£	605	—	—

Contra, Creditor.

1634. 10	30	April. By *Jacob Symonſon*, ordered mee to make good here an exchange of			9	158	4	9
10	30	Dito. By *James Wilkinſon*, for my Affigment payd			4	250	—	—
12	7	June. By *Jacob Symonſon*, ordered to make good here			9	244	5	—
16	11	July. By *Jac. Symonſon* his account Currant for the debt of Cambrix tranſported to *James Wilkinſon*			2	135	—	—
16	20	Dito. By Caſh, received in part of the now ſould commodities, being			1	100	—	—
18	20	Dito. By *Ballance*, due to mee by conclude of account			13	446	12	9
		Summe			£	1334	2	6

		Contra, Creditor.	Guil.	fl.	pe.				
1634. 8	15	April. By *Andrew Hitchcocke*, for an exchange remitted mee	5049	15	—	11	504	19	6
11	13	May. By *Jacob Symonſon* his account by mee in comp. for ½ of my remiſe	2890	19	8	5	289	1	11
11	13	Dito. By *Jacob Symonſon*, my account by him in company, for my ½ thereof	2890	19	8	2	289	1	11
14	23	June. By *Randoll Rice* his account Currant, for an exchange remitted mee	5304	11	—	6	530	9	1
15	2	July. By *Jacob Symonſon* his account by mee in comp. for ½ of my remiſe	3010	6	8	5	301	—	8
15	2	Dito. By *Jacob Symonſon*, my account by him in company, for my ½ thereof	3010	6	8	2	301	—	8
		Summe	22156	18	—	£	2215	13	9

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	Day		Flor.	gr.	p.	Fol.	£	s	d
		Arthur Mumpersson at Dansicke, my account by him in company Dt.							
9	22	April. To Dansick-exchange ½ in company for dito *Arthur*, remitted to bee by him imployed there for my company Stocke——	5284	21	—	8	413	11	.9
		Diego del Varino at Lisborn his account of Fruits, Debitor.	F.	R.					
1634.									
12	.7	June. To *Diego* his acco. of Cash, for charges—	270	300		12	25	10	.7
14	23	Dito. To dito his Cash, for provision, and, &c.				12	15	11	.6
14	23	Dito. To *Diego* his acco. Currant, for the neat—				12	500	.2	.8
		Summe—	270	300		£	541	.4	.9
		Diego del Varino, his account of Cash, Debitor.							
1634. 12	.7	June. To Cash, by mee for him disbursed——				1	25	10	.7
14	23	Dito. To *Randoll Rice*, received in part——				6	380	—	—
		Summe—				£	405	10	.7
		Diego del Varino, his account Currant, Debitor.							
1634.									
16	20	July. To *Randoll Rice*, for mine Assignation——				6	161	.4	.9
16	20	Dito. To *Diego* his Cash, payd *Pedro* to cleare account—				12	338	17	11
		Summe—				£	500	2	.8
		Thomas Trust at Antwerp, for company of *Ran. Rice* ½, & ½ for mee, our account of Time, Debitor.	Guil.	st.	p.				
1634.									
13	.7	June. To Voyage to Antwerp, consigned to dito *Thomas* for company ½, & ½ for sale of part of the sent goods—	15153	.9	4	10	1515	.7	—

	Day		Flor.	gr.	p.	Fol.	ℒ	s	d
		Contra, Creditor.							
9	22	Aprill. By Danſick-exch. remitted in mine owne Bills, his gaines here —	140	10	.5	8	10	19	.8
18	20	July. By *Ballance*, due by conclude —	5144	10	13	13	402	12	.1
		Summe —	5284	21	—	ℒ	413	11	.9

			F.	R.				
		Contra, Creditor.						
1634. 13	23	June. By *Randoll Rice* his account Currant, ſould part at 2 moneths —	270	300	6	541	.4	.9

		Contra, Creditor.						
1634. 12	.7	June. By *Diego* his account of Fruits for charges —			12	25	10	.7
14	23	Dito. By Caſh, for my disburſed firſt charges —			1	25	10	.7
14	23	Dito. By *Diego* his account of Fruits, for proviſion, &c. —			12	15	11	.6
16	20	July. By *Diego* his account Currant, paid *Pedro d. Varino* —			12	338	17	11
		Summe —			ℒ	405	10	.7

		Contra, Creditor.						
1634. 14	23	June. By *Diego* his account of Fruits, for the neat proceed of 270. Peeces of Figs, & 300. Peeces of Raiſons —			12	500	.2	8

			Guil.	ſti.	p.				
		Contra, Creditor.							
1634. 13	.7	June. By *Tho. Truſt* for company *R. R.* ⅓, and ⅔ mee, our account of Ready-mony, for part received —	11020	3	.9	13	1102	—	4
18	20	July. By *Ballance*, for this conclude —	4133	.5	11	13	413	.6	8
		Summe —	15153	.9	4	ℒ	1515	.7	—

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	Day		Guil.	fli.	p.	Fol.	£	s	d
		Tho. Truſt at Antwerp for company *Ran. Rice* ½, and ½ mee; our account of Ready-mony, Debitor.							
13	7	June. To dito *Thomas* our accou. of Time-	11020	3	9	12	1102	—	4
		Figs in Company ½ for *Jacob Symonſon*, and ½ mee, Debitor.							
1634.									
14	2	July. To Voyage to Lisborne, conſigned to *Diego del Varmo*, for company, as above, received-			2908	8	785	13	4
15	2	Dito. To *George Pinchbacke*, for charges— —				3	20	13	7
		Summe—			2908	£	806	6	11
		Hendrick vander Linden ½, *John van Does* ¼, *Jaques Reinſt* ¼, their account of Time, Debitor.							
1634.									
16	20	July. To dito their account of Ready-mony, received in part for ſould Wares— — — —				10	100	—	—
19	20	Dito. To *Ballance*, for conclude tranſported thither—				13	93	19	8
		Summe—				£	193	19	8
		Ballance, Debitor.							
1634.									
18	20	July. To *Jacob Symonſon* my account by him in company				2	301	—	8
18	20	Dito. To *Jean du Boys*, for comp. *R. R.* ¼, me ¾ Currant—				6	1092	17	10
18	20	Dito. To *Hend. van. Linden*, & comp. their commodities-				10	194	12	1
18	20	Dito. To Voyage to Antw. in comp. *R. R.* ¼, and ¾ mee—				10	189	12	—
18	20	Dito. To *Andrew Hitchcocke* due to mee by conclude—				11	446	12	9
18	20	Dito. To *Arth. Mumperſon* my account by him in comp.-				12	402	12	1
18	20	Dito. To *Tho. Truſt*, for comp. *R. R.* ¼, me ¾ our Time acco.				12	413	6	8
18	20	Dito. To Figs in comp. for *Jac. Symonſon* ½, and ½ for mee-				13	806	6	11
19	20	Dito. To Caſh, reſting therein, and brought hither— —				1	947	2	1
		Summe—				£	4794	3	1

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	Day		Guil.	sti.	p.	Fol.	ℒ	s	d
		Contra, Creditor.							
13	15	June. By *Jean du Boys*, for company *Randoll Rice* $\frac{1}{5}$, and $\frac{4}{5}$ for me, our account Currant by our order remitted him—	11020	—	—	6	1092	17	10
17	20	July. By Prof. & Loss of dito comp. lost—		.3	.9	7	.9	.2	.6
		Summe—	11020	.3	.9	ℒ	1102	—	4
1634.		*Contra*, Creditor.			Ps.				
18	20	July. By *Ballance*, resting unsould— — —			2908	13	806	.6	11
1634.		*Contra*, Creditor.							
16	20	July. By *Hendrick vander Linden*, and company, their account of commodities, sould for— — —				10	193	19	.8
1634.		*Ballance*, Creditor.							
18	20	July. By *Jacob Symonson* his account by mee in company—				.5	512	.3	.8
19	20	Dito. By *Randoll Rice* his account by mee in company—				6	991	.7	.6
19	20	Dito. By *Hend. vander Lind.* and comp. their commodities				10	194	12	.1
19	20	Dito. By *Hend. vand. Linden*, & comp. their ready-mony—				10	.99	.7	.7
19	20	Dito. By *Hend. vand. Lind.* & comp. their Time account—				13	.93	19	.8
19	20	Dito. By Stock, for difference there, being my pres. estate—				.1	2902	12	.7
		Summe—				ℒ	4794	.3	.1

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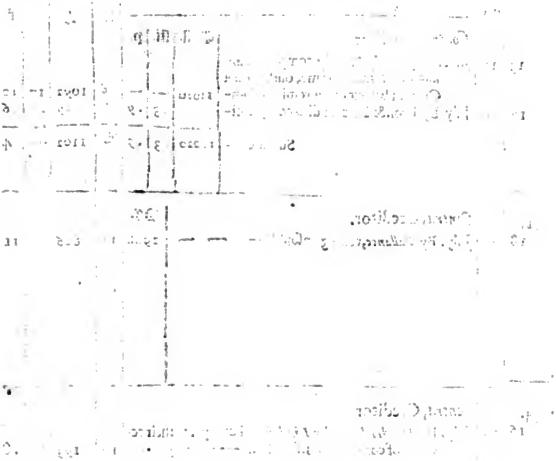

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THE

JOURNALL

B.

OR THE

SECOND JOURNALL:

BY THE WHICH IS SHEWED

how to begin the New Bookes, and so to prosecute as before,

ANNO 1634.

In

LONDON.

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		£	s	d
1	*Cash*, Debitor to Stocke £.947. 2. 1.d. for sundry Coynes in Gould, and Silver, as by the found particulars, the 20. present did appeare, producing——	947	.2	.1
1	*Andrew Hitchcocke* Debitor to Stocke £.446. 12. 9.d. for so much due to mee at severall dayes, by conclude of former booke, fol.11. being—	446	12	.9
1	*Jacob Symonson* at Amsterdam, my account by him in company, debitor to Stocke £.301.—8.d. for gl.3010.6.8. pen. due to mee by conclude of former booke, fol.2.—	301	—	8
2	*Arthur Mumperson* at Dansicke, my account by him in company, debitor to Stocke £.402.12.1.d. for 5144. Florines, 10. gros, 13. pin. Polish, due to mee by conclude of former booke, fol.12.—	402	12	.1
2	*Figs in Company* ½ for *Jacob Symonson*, and ½ for mee, debitors to Stocke £.806.6.11.d. for 2905. Peeces unsould in former bookes, fol.13. cost as there appeareth——	806	.6	11
2	*Voyage to Antwerp* consigned to *Thomas Trust*, being in company ½ for *Randoll Rice*, and ½ for mee, debitor to Stocke £.189.12.8. for the value of 19. Lasts, 24. Mudde, 3. scheples of Wheat unsould, as by former booke, fol.10.——	189	12	—
2	*Jean du Boys* at Roan, for company *Randoll Rice* ½, and ½ for mee, our account Currant, debitor to Stocke £.1092. 17. 10.d. for 3642. W. 58. sous, 6.d. due to the said company, as by former books, fol.6.——	1092	17	10
2	*Thomas Trust* at Antwerp, for company of *Randoll Rice* ½, and ½ for mee, our account of Time, debitor to Stocke £.413.6.8.d. for gl.4133.5.11. pen. due to us by conclude of former bookes upon this account, fol.12.——	413	.6	.8
3	*Hendrick vander Linden* ⅓, *John van Does* ⅓, *Jaques Reynst* ⅓, their account of commodities debitor to Stocke £.194.12.1.d. for 160. Peeces of Figs, 4. Bales of Pepper, 15. Butts of Allegant, standing upon the Debit of former booke, fol.10.——	194	12	.1
1	*Stocke*, debitor to *Jacob Symonson* at Amsterdam, his account by mee in company £.512.3.8.d. for so much due to him by conclude of former booke, fol.5.——	512	.3	.8

		£	s	d
3	*Dito*, to *Randoll Rice* his account by mee in company £.991.7.6.D. for so much due to him upon this account by conclude of former bookes, fol.6. —— —— —— —— —— ——	991	.7	6
1 3	*Stocke*, debitor to *Hendricke vander Linden*, *John van Does*, *Jaques Reynst*, their account of commodities £.194.12.1.D. for 160. Peeces of Figs, and 4. Bales of Pepper sould; being the whole wares in Credit of former bookes, fol.10. —— —— —— ——	194	12	.1
3	*Dito*, to *Hendricke vander Linden*, and company, as above, their account of Ready-mony £.99.7.7.D. for conclude of former books, fol.10. —— —— —— —— —— ——	99	.7	.7
3	*Dito*, to *Hendricke vander Linden*, and company, as before, their account of Time £.93.19.8.D. for conclude of former bookes, as in fol.13. —— —— —— —— —— —— ——	93	19	.8

Andrew

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A.

Andrew Hitchcocke —— —— —— fol. 1.
Arthur Mumperſon at Danſick, my account by him in company —— fol. 2.

C.

Caſh —— —— —— —— fol. 1.

F.

Figs in Company, ½ for *Jacob Symonſon*, and ½ for mee —— —— fol. 2.

H.

Hendrick vander Linden, *John van Does* ½, *Jaques Reinſt*, ½ their account of commodities —— —— fol. 3.
Dito, their account of Ready-mony fol. 3.
Duto, their account of Time —— —— fol. 3.

I.

Jacob Symonſon at Amſterdam, my account by him in company —— fol. 1.
Jean du Boys at Roan, for company *Randoll Rice* ½, and ½ for mee, our account Currant —— —— fol. 2.
Jacob Symonſon his account by mee in company —— —— —— fol. 3.

R.

Randoll Rice his account by mee in company —— —— —— fol. 3.

S.

Stocke —— —— —— —— fol. 1.

T.

Thomas Truſt at Antwerp, for company *Randoll Rice* ½, and ½ for mee, our account of Time —— —— fol. 2.

V.

Voyage to Antwerp, conſigned to *Thomas Truſt*, being in company for *Randoll Rice* ½, and ½ for mee —— fol. 2.

						£	s	d
		Cash, Debitor.						
	21	July. To Stocke, resting in former booke, fol. 1. —	—	1	947	. 2	. 1	
		Stocke, Debitor.						
1634.	21	July. To *Jacob Symonson* his account by mee in company-		3	512	. 3	. 8	
	21	Dito. To *Randoll Rice* his account by mee in company —		3	991	. 7	. 6	
	21	Dito. To *Hendr. vander Linden*, & comp. their commodit.		3	194	12	. 1	
	21	Dito. To *Hend. vander Lind.* & comp. their Ready-mony		3	. 99	. 7	. 7	
	21	Dito. To *Hen. vand. Lind.* & comp. their account of Time		3	. 93	19	. 8	
		Andrew Hitchcocke, Debitor.						
1634.	21	July. To Stocke, by conclude of former bookes, fol. 11. -		1	446	12	. 9	
		Jacob Symonson at Amsterdam, my account by him in company, Dr.	Guil.	fli.	p.			
1634.	21	July. To Stock, as in former books, fol. 2.	3010	. 6	. 8	. 1	301	— . 8

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Stocke, Creditor.

					£	s	d
1634.	21	July. By Cash, resting there in former bookes —— ——	1		947	.2	1
	21	Dito. By *Andrew Hitchcock*, due to mee in former books–	1		446	12	.9
	21	Dito. By *Jacob Symonson* my account by him in company	1		301	—	.8
	21	Dito. By *Arthur Mumpers*, my account by him in comp.–	2		402	12	.1
	21	Dito. By Figs in company, for *Jac. Symonson* ½, & ¼ for me	2		806	.6	11
	21	Dito. By Voyage to Ant. for company *R. R.* ½, & ¼ for mee	2		189	12	—
	21	Dito. By *Jean du Boys*, for comp. *Rand. R.* ½, and ¼ for mee–	2		1092	17	10
	21	Dito. By *T. Truss*, for comp. *R. R.* ½, & ¼ me, our Time acco.	2		413	.6	.8
	21	Dito. By *Hend. vander Lind.* & comp. their commod. acco.	3		194	12	.1

							£	s	d
		Arthur Mumperſon at Danſicke, my account by him in company, D^r.	Flor.	gr.	p.				
	21	July. To Stocke, due as in former bookes, fol. 12. —— —— —— ——	5144	10	13	1	402	12	1
		Figs in Company $\frac{1}{3}$ for *Jacob Symonſon*, and $\frac{2}{3}$ for mee, Debitors.							
1634.	21	July. To Stocke, reſting unſould, as by acco. fol. 13.	2908			1	806	.6	11
		Voyage to Antwerp, conſigned to *Thomas Truſt*, being in company of *Randoll Rice* $\frac{1}{3}$, and $\frac{2}{3}$ for mee, Debitor.							
1634.	21	July. To Stocke, reſting unſould, as in fol. 10. for —— ——				1	189	12	—
		Jean du Boys at Roan, for company *Randoll Rice* $\frac{1}{3}$, and $\frac{2}{3}$ for mee, our account Currant, Debitor.	℔	s	d				
1634.	21	July. To Stocke, due as in former booke, fol. 6. —— —— —— ——	3642	58	.6	.1	1092	17	10
		Thomas Truſt at Antwerp, for company *Ran. Rice* $\frac{1}{3}$, & $\frac{2}{3}$ for me, our account of Time, Debitor.	Guil.	ſti.	p.				
1634.	21	July. To Stocke, due as in former booke, fol. 12. —— —— —— ——	4133	.5	11	.1	413	.6	.8

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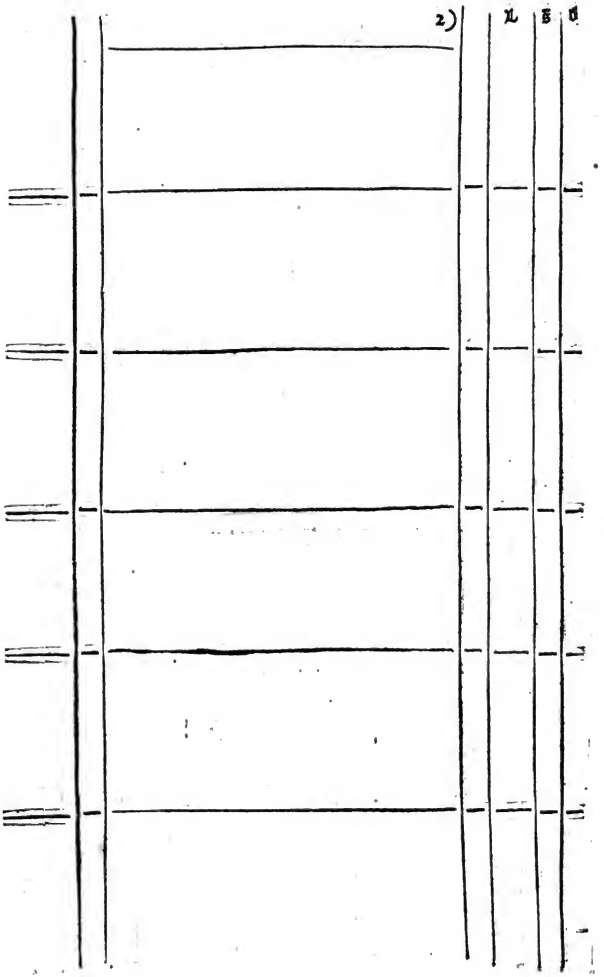

2)

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		lbs.	bu.	ba.		£	s	d
	Hendrick vander Linden ½, *John van Does* ½, *Jaques Reynst* ½, their account of commodities, Debitor.							
21	July. To Stocke, brought from former booke, fol. 10. —— —— ——	160	15	4	1	194	12	.1
	Jacob Symonson at Amsterdam, his account by mee in company, Debitor.							
	Randoll Rice, his account by mee in company, Debitor.							
	Hendrick vander Linden ½, *John van Does* ½, *Jaques Reynst* ½, their account of ready-mony, Debt.							
	Hendrick vander Linden ½, *John van Does* ½, *Jaques Reynst* ½, their account of Time, Debitor.							

			Ms.	ba.	ba.		£	s	d
	21	*Contra*, Creditor. July By Stocke, brought from former booke, fol. 10.	160	·	4	1	194	12	· 1
1634.	21	*Contra*, Creditor. July By Stocke, due from former booke, fol. 5.				1	512	3	· 8
1634.	21	*Contra*, Creditor. July By Stocke, due in former booke, fol. 6.				1	991	· 7	· 6
1634.	21	*Contra*, Creditor. July By Stocke, due in former booke, fol. 10.				1	99	· 7	· 7
1634.	21	*Contra*, Creditor. July By Stocke, due as in former booke, fol. 13.				1	93	19	· 8

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Science-lovers,

IN this Bookes Title, *I made promiſe of* Two Waſte-bookes *for* exercile *of the* Studious: *and according to the ſecond Rule of Aide, under the* 62. *place,* the Promiſer is Debtor: *therefore to have a diſcharge, I make part of performance in the enſuing. For* here *you have the firſt* Waſte-booke, *comprehending many varieties of vſuall paſſages amongſt Merchants:* here *you have the* True *courſe of the inventaries entrances; then followeth the* Daily *paſſages of Trading:* here *you have all generall matters belonging to* Proper *accounts: In this part of the* Waſte-booke *Factorage accounts are likewiſe* begun; *and all paſſages made ſo plaine, that a meane capacity may apprehend them. Therefore, who-ever hath deemed this* Arts-learning *to bee Obſcure, or Difficult, and for that cauſe hath been kept backe from the* Secreſie *thereof; ſhall in the Progreſſe of* my Teachings-method *finde ſuch delectable proceedings, that (contrary to his expectation) hee will with eaſe attaine to this* firſt *Waſte-bookes true Ballances*

End.

Ingenuous Learner,

WHen you intend to under-go the ſtudious Taske of learning the enſuing two Waſte-bookes; then note, *that when the Booke lyeth open before you, then is the ſide upon the Left-hand* the Waſte-bookes propoſitions; *from thence you are to ſeeke your* Debitors *and* Creditors: *and the ſide upon the Right-hand, are* the Journalls Dictations: *that is, ſuch words (though not Rhetoricall) as are moſt plaine, to explaine the Waſte-bookes parcells after the* Debitors *and* Creditors *are found; thus entred for the Learners eaſe; not regarding my labour, nor charges at the preſſe, for this Art-deſirors good.*

	Guil.	st.	pe.
Title.			
1. Of the Ready-mony that wee have, when wee begin to trade: or, by conclude of former Bookes.			
1. Calculating my estate (when I left my former kinde of Book-keeping) I found in severall coyns of Gold and Silver, as by the agreement of my Cash, and Cash-book appeareth, the summe of——	1298	—	—
2. And in the Bancke of this City (as by my account upon fol. 1765. appeareth) there is due to mee——	6789	—	—
2. Of Wares, Houses, Ships-parts, and the like.			
3. I have 200. Peeces of Cambrix-cloth remaining unsould, producing at 40. guilders *per* Peece unto——	8000	—	—
4. More, I have a House called King *David*, standing upon the New-Market of this City: which cost, besides the Legacy going out of the same——	4953	15	—
5. I have ¼ of the good Ship called the Rain-bow of Sardam, Shipper upon the same is *John Johnson* the Elder of Ilpendam, my part cost——	963	12	8
3. Of Debitors.			
6. *Jacke Pudding* at London hath sent mee an account dated the 28. of November last, wherein is due to mee by conclude in Ready-mony 89 £. 12 s. sterl. proceeding from sales of severall Wares for my account, exchange at 33 s 4 d. produceth——	896	—	—
7. *Daniel Beefe* of Purmerent hath delivered mee his Bond, proceeding from commodities sould him, due the 19. present, being——	1017	3	—
4. Of Debt-Demanders.			
8. *Gerard Frind* of Ilpendam, hath a Bill of mine, being for goods bought of him, due the 26. present, producing unto——	465	10	8
——The 5. Dito——			
9. *Alexander Ham* dwelleth in the House called King *David*, standing			

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Anno 1633. *the first of January in Amsterdam.*	Guil.	sti.	pe.
Title.			
1. *Of the Ready-mony, &c.*			
1.) gl. 1298. for severall coynes of Gold and Silver, at present in my House, as betweene the Agreement of my Cash, and Cash-booke appeareth, the summe of——	1298	—	—
2.) gl. 6789. due to mee in the Bancke of this City, as by my account in their Booke, fol. 1765. appeareth, being——	6789	—	—
2. *Of Wares, Houses, &c.*			
3.) gl. 8000. for 200. Peeces of Cambrix-cloth, by mee unsould; producing at 40. gl. *per* Peece——	8000	—	—
4.) gl. 4953. 15. stup. which the said House (standing upon the New-Market of this City) cost first penny, besides the Legacies due out of the same——	4953	15	—
5.) gl. 963. 12. 8. pen. for ⅛ of the same, upon which *John Johnson* the Elder of Ilpendam, is Shipper, my part cost——	963	12	8
3. *Of Debitors.*			
6.) gl. 896. for 89. £. 12. s. sterl. due to me in Ready-mony, proceeding from Wares sould for mee, as by an account received, bearing date the 28. of November, exchange at 33. s. 4. d.——	896	—	—
7.) gl. 1017. 3. stup. for commodities formerly sould him, as by his Bond, due the 19. present, being——	1017	3	—
4. *Of Debt-Demanders.*			
8.) gl. 465. 10. 8. pen. for Wares formerly bought of him, as by my Bond, due the 26. present, being——	465	10	8
The 5. Dito.			
9.) gl. 360. for his yeerly dwelling Rent of the said house, standing upon			

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	Guil.	sti.	pe.
ding upon the New Market of this City, his Rent will bee due the first of Aprill next, producing yeerly —— —— ——	360	—	—
10. *Jacob Honger* hath a yeerly Legacy of 50. gl. out of the House called King *David*, due the 27. of February next, to bee released after 16. yeeres purchase: chiefe-summe, and rent produceth —— ——	850	—	—
5. *Wares bought for ready-mony, and presently payd.*			
11. Bought of *Thomas Coster* 15. Butts of Sherry-sacke, at 84. gl. *per* Butt, my payment is —— —— —— —— ——	1260	—	—
6. *Wares sould for ready-mony, and presently received.*			
12. Sould unto *William Penfard* 16. Peeces of Cambrix-cloth: my receit at 45. gl. *per* Peece, is —— —— —— —— ——	720	—	—
13. There is a Legacy of 60. gl. now given to mee out of the House called the Emperour, standing upon the Colke of this City, payable by *Susanna Peeters Orphani*, due the 28. of February next, to bee released after 18. yeeres purchase, chiefe-summe and rent produceth —— —— —— —— —— ——	1140	—	—
7. *Wares bought, to pay upon Demand.*			
—— The 12. Dito. ——			
14. Bought of *Daniel Beefe* 16. Lasts of Rye, at 60. ggl. each Last, to pay upon demand, being —— —— —— —— ——	1344	—	—
8. *Wares sould to bee payd upon Demand.*			
15. Sould unto *Gerard Frind* 12. Peeces of Cambrix-cloth, at 43 gl. 16. stup. *per* Peece, to pay upon demand, being —— ——	525	12	—
9. *Wares bought, paying part ready-mony, the remainer upon Time.*			
—— The 15. Dito. ——			
16. 17. Bought of *Gerard Frind* 58. Hogsheads of French Aqua-vitæ,			

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	Guil.	st	pe
upon the New-Market of this City, which Rent will bee due the first of Aprill next, being—— —— —— —— ——	360	—	—
10.) gl. 850. for a yeerly Legacy of 50. gl. out of the said house, due the 27. of February next, to bee released after the rate of 16. yeers purchase: the chiefe-summe, and rent produceth—— ——	850	—	—
5. *Wares bought for, &c.*			
11.) gl. 1260. for 15. Butts of Sherry-sacke, bought of *Thomas Cofter*, at 84. gl. *per* Butt; my payment is—— —— ——	1260	—	—
6. *Wares sould, and, &c.*			
12.) gl. 720. for 16. Peeces of Cambrix-cloth, sould to *William Penfard* at 45 gl. *per* Peece: my receit is—— —— ——	720	—	—
13.) gl. 1140. For a yeerly Legacy of 60. guilders, now given to mee, out of the House called the Emperour, standing upon the New-sides Colke of this City; due the 23. of February next: and I may bee released at the rate of 18. yeers purchase: chief-summe, and rent is—— —— —— —— —— —— ——	1140	—	—
7. *Wares bought, to pay, &c.*			
The 12. Dito.			
14.) gl. 1344. for 16. Lasts, bought of him at 60. gl. *per* Last, to pay upon demand; being—— —— —— —— ——	1344	—	—
8. *Wares sould to bee, &c.*			
15.) gl. 525. 12. stuy. for 12. Peeces sould him at 43 ½ gl. *per* Peece to pay upon demand—— —— —— —— —— ——	525	12	—
9. *Wares bought, paying, &c.*			
The 15. Dito.			
16.) gl. 5568. for 58. Hogsheads of French Aqua-vitæ, at 96. gl. paying part ready-mony, the remainer upon 3. moneths, being all——	5568	—	—

	Guil.	ſti.	pe.
vitæ, paying 3784. gl. now ready; the remainer upon 3. moneths: the whole at 96. gl. *per* Hogſhead, is	5568	—	—
10. *Wares ſould, receiving part preſently, the Remainer upon time.*			
The 21. Dito.			
18. 19. Sould unto *William Ducket* 58. Hogſheads of French Aquavitæ, receiving 4960. gl. now ready, the remainer at 3. moneths: the whole at 120. gl. *per* Hogſhead, produceth	6960	—	—
11. *To pay a Debt now expired.*			
The 27. Dito.			
20. Unto *Daniel Beefe* for conclude of account, doe I pay	326	17	—
12. *To receive a Debt now expired.*			
21. Of *Gerard Frind* received to cleare the firſt parcell	60	1	8
13. *Mony fetcht out of Bancke.*			
The 5. of February, 1633.			
22. Fetcht out of Bancke, being payd mee by *Frederick Wats* the Caſhier	6000	—	—
14. *Mony carried into Bancke.*			
The 7. of February.			
23. My ſervant *Francis willing*, according to my order, hath carried mony into Bancke, and delivered it to *John Nimble*, to bee ſet upon my account, being	987	15	8
15. *Mony and Wares, bartred for other Wares.*			
The 15. Dito.			
24. Received of *Gerard Frind* 4. Barrells of Couchanille, weighing Netto 560. lb. at 18. gl. *per Centum*	10080	—	—

25. Againſt

	Guil.	ſti.	pe.
17.) gl.3784. payd unto him in part of the above-named Aquavitæ —	3784	—	—
10. Wares ſould, receiving, &c.			
The 21. Dito.			
18.) gl.6960. for 58. Hogſh:eads of French Aquavitæ at 120. gl. receiving part ready-mony, the remainer upon 3. moneths, being all —	6960	—	—
19.) gl.4960. received in part of the above-named Aquavitæ —	4960	—	—
11. To pay a Debt, &c.			
The 27. Dito.			
20.) gl.326. 17. ſtup. payd unto him for conclude of account —	326	17	—
12. To receive a Debt, &c.			
21.) gl.60. 1. 8. pen. received of him in full of account, being —	60	1	8
13. Mony fetcht, &c.			
The 5. of February, 1633.			
22.) gl.6000. fetcht out of the ſame, being payd unto mee by *Frederick Wais*, Caſhier, to wit — — — — — —	6000	—	—
14. Mony carried, &c.			
The 7. Dito.			
23.) gl.987. 15. 8. pen. carried into the ſame according to my order, by my ſervant *Francis willing*, and delivered it to *John Nimble*, to bee ſet upon my account, being — — — —	987	15	8
15. Mony and Wares, &c.			
The 15. Dito.			
24.) gl.10080. for 4. Barrells received of him in barter, weighing Netto 560. ℔. at 18. gl. *per Centum*, is — — — —	10080	—	—

	Guil.	sti.	pe.
25. Against the which I have delivered him 15. Last, 23. Mudde, & 3. scheples of Rye, being the product of 16. Last, producing at 80. gl. *per* Last, unto	1778	10	—
26. More, 60. Peeces of Cambrix-cloth, at 47. gl. *per* Peece	2820	—	—
27. And unto his servant *Anthony Succard* payd to cleare this Trucke	5481	10	—
16. *Wares bartred against other Wares, and Mony, enjoying rebate.*			
The 21. Dito.			
28. Delivered unto *William Ducket* 4. Barrells of Couchaneille, poize Netto. 558. lb. at 25. gl. *per* lb.	13950	—	—
29. Against the which hee delivereth mee 334. Ends of Brasill-wood, poize Netto. 22170. lb. at 44. gl. *per Centum*, upon 15. moneths discount	9754	16	—
30. My receit in mony to cleare this account is	5082	—	—
31. Because the discount at 8. *per Centum*, produceth	886	16	—
17. *To receive a Debt now due.*			
The 3. of March.			
32. Received of *Joost Peetersen*, for the Orphanis of *Susanna Peeters*, the Legacy of the House called the Emperour, due the 28. of February last	.60	—	—
18. *To pay by assignment a now expired rent, and by assignment to receive the over-plus: allowing Interest to the paying man.*			
33. Assigned *Jacob Honger* upon *Alexander Ham*, for a Legacy which dito *Jacob* hath yeerly out of the house King *David*, due the 27. of February last, being	.50	—	—
34. Received of *Giles Swaine* by Assignment of *Alexander Ham* the remainer of a yeeres rent of the before-named House, due the first of Aprill next, being	310	—	—

35. So

	Guil.	ſtt.	pe.
25.) gl. 1778. 10 ſtup. for 15. Laſt, 23. Mudde, 3. ſcheple, delivered him, being the proceed of 16. Laſt, are at 80. ggl. in part of Barter——	1778	10	—
26.) gl. 2820. for 16. Peeces, at 47. gl. in part of Barter, delivered him, being——	2820	—	—
27.) gl. 5481. 10. ſtup. payd in full of this Barter unto his ſervant *Anthony Succaro*——	5481	10	—
16. *Wares bartred for, &c.*			
The 21. Dito.			
28.) gl. 13950. for 4. Barrells delivered him in Trucke, weighing Netto. 558. lb. at 25. gl. *per Centum*, being——	13950	—	—
29.) gl. 9754. 16. ſtup. for 334. Ends of Braſill-wood, received in part of Trucke, weight Netto. 22170. lb. at 44. gl. *per Centum*, upon 15. moneths diſcount, being——	9754	16	—
30.) gl. 5082. received of him in full of this Trucke, being——	5082	—	—
31.) gl. 886. 16. ſtup. for the diſcount of gl. 9754. 16. ſtup. at 8. *per Centum*, for 15. moneths, is——	886	16	—
17. *To receive, &c.*			
The 3. of March.			
32.) gl. 60. received of *Jooſt Peeterſon* the Legacy of the Emperour, due the 28. of February laſt——	60	—	—
18. *To pay by Aſſignment, &c.*			
33.) gl. 50. for mine Aſſignation delivered dito *Jacob*, in full of a Legacy, which hee yeerly hath out of the houſe King *David*, due the 27. of February laſt, being——	50	—	—
34.) gl. 310. by his Aſſignment received of *Giles Swaine* the remainer of a yeers rent of the Houſe King *David*, due the firſt of Aprill next, being——	310	—	—

	Guil.	ſt.	pe.
35. So that the ſaid *Alexander* payeth 1. moneth before the time, which allowance I pay him out of purſe, being at 7. *per Centum* ——	..2	.2	—
19. *To booke renued Legacies, and Rents.*			
36. The Legacy of the Houſe called the Emperour, to bee payd yeerly by *Suſanna Peeters Orphants*, will bee due the 28. of February next, 1634. being ——	.60	—	—
37. The Rent of the Houſe called King *David*, wherein *Alexander Ham* dwelleth, will be due the firſt of Aprill next, 1634. being—	360	—	—
38. The Legacy that *Jacob Honger* hath yeerly out of the Houſe King *David*, will bee due the 27. of February next, 1634. being ——	..50	—	—
20. *To give a Gratuity.*			
39. Unto the experienced Counſeller, Maſter *James Well-ſpeaker*, have I freely given a Peece of Cambrix for expedition in my matters, the Peece coſt ——	..40	—	—
21. *To receive a Gratuity.*			
40. *William Ducket* hath freely given mee 6. Ends of Braſill-wood, poize 400. lb. for *Remuneration* of my former Aide, and Counſell in helping him to a good Chapman for all his other Braſill, which Reward, Requitall, or Recompence, at 44. gl. *per Centum*, is ——	176	—	—
22. *To buy Wares upon after-delivery.*			
—— The 13. Dito. ——			
41. Bought of *William Ducket* 36. Laſts, 14. Mudde of Rye, which hee (by promiſe) is to deliver mee within 14. dayes after this date, at 60. ggl. *per* Laſt, is ——	3067	11	—
23. *To ſell Wares upon after-delivery.*			
42. Sould unto *Jacob Honger* 340. Ends of Braſill-wood, weighing in all 22570. lb. the ſame have I promiſed to deliver him, or Aſſignes, within 14. dayes next comming, producing at 44. gl. *per Cent.* upon 16. moneths rebate, unto ——	9930	16	—

	Guil.	ſti.	pe.
35.) gl.2.2.ſtup. payd the ſaid *Alexander* out of purſe, becauſe hee payeth 1.moneth before the time; allowance at 7.*per Cent.*	.2	2	—
19. *To booke renewed, &c.*			
36.) gl.60. for the yeerly renewed Legacies of the houſe called the Emperour, due the 28. of February, 1634. being	.60	—	—
37.) gl.360. for the yeerly dwelling Rent of the ſame, now renewed, due the firſt of Aprill, 1634. being	360	—	—
38.) gl.50. for the yeerly Legacy of the ſame now renewed, due the 27. of February, 1634. being	.50	—	—
20. *To give a Gratuity.*			
39.) gl.40. for one Peece given as a gratuity unto the experienced Counſeller, Maſter *James well-ſpeaker*, for expedition uſed in my matters: the Peece coſt	40	—	—
21. *To receive a Gratuity.*			
40.) gl.176. for 6. choice Ends of Braſill-wood, qt. 400. lb. given mee by *william Ducket*, for Remuneration of my former Aide and Counſell, in helping him to a good Chapman for all his other Braſil, which Recompence at 44.gl. *per Centum*	176	—	—
22. *To buy Wares, &c.*			
The 13. Dito.			
41.) gl.3067.11.ſtup. for a Bargaine of 36. Laſts, 14. Mudde of Rye, which hee (by promiſe) is to deliver mee in 14. dayes after this date, being at 60. ggl. is	3067	11	—
23. *To ſell Wares, &c.*			
42.) gl.9930. 16.ſtup. for a Bargain of 340. Ends of Braſil-wood, Weight, Netto. 22570. lb. which by promiſe I am to deliver him, or Aſſignes, within 14. dayes next comming, upon 16. moneths diſcount, producing at 44.gl. *per Centum*, unto	9930	16	—

	Guil.	sti.	pe.
24. *Mony taken upon Interest, being presently received.*			
43.44. Upon Deposito received of *Susanna Peeters Orphans* 600. gl. being with Interest at 8. *per Centum per Annum* for 3. moneths time	608	—	—
25. *Mony put forth upon Interest, and presently payd.*			
45.46. Delivered upon Deposito unto *Daniel Beese* 1000. gl. being with Interest at 8. *per Centum per Annum* for 3. moneths	1030	—	—
26. *Agreed with another, for mony upon Interest, which I am to receive certaine dayes after the agreement; yet I booke the same instantly, as an example of the like.*			
The 21. Dito.			
47. With *Alexander Ham* agreed, that hee is to deliver mee within some few dayes, for 3. moneths upon Deposito	1000	—	—
27. *Agreed with another, for mony upon Interest, which I am to pay certaine dayes after our agreement; the same I now instantly book, as an instance for the like.*			
48. Condescended this day, to deliver within some few dayes unto *Jacob Honger* upon Deposito, for 3. moneths time	600	—	—
28. *Mony payd unto a Shipper, for my part of the Ships victualling.*			
The 25. Dito.			
49. Unto *John Johnson Geyer* have I payd my part victualling of the Ship called the Raine-bowe of Sardam, now riding in Texell-Road, to launch forth with the first good wind, my part produceth	80	—	—

29. *To*

	Guil.	ſti.	pe.
24. *Mony taken upon, &c.*			
43.) gl. 600. received upon Depoſito for 3. moneths at 8. *per Centum per Annum*	600	—	—
44.) gl. 8. being for the Intereſt of 600. gl. for 3. moneths, at 8. *per Centum per Annum*	8	—	—
25. *Mony put forth, &c.*			
45.) gl. 1000. delivered him upon Intereſt for 3. moneths, being at 8. *per Centum, per Annum*	1000	—	—
46.) gl. 30. being for the Intereſt of 1000. gl. at 12. *per Cent. per Annum* for 3. moneths time	30	—	—
26. *Agreed with another, for, &c.*			
The 21. Dito.			
47.) gl. 1000. for our agreement, that hee is to deliver mee within ſome few dayes, for 3. moneths upon Depoſito	1000	—	—
27. *Agreed with another, for, &c.*			
48.) gl. 600. for ſo much agreed upon this day, to deliver him within ſome few dayes upon Depoſito, for 3. moneths time	600	—	—
28. *Mony payd unto a Shipper, &c.*			
The 25. Dito.			
49.) gl. 80. Payd unto *John Johnſon Goyer*, for my victualling of her: thee lying now in Texell-Road, to launch forth with the firſt good wind, my part produceth	80	—	—

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	Guil.	ſt.	pe.
29. *To receive mony for my part of Ships freight, or gaine, upon a voyage.*			
50. *John Johnſon Goyer*, not intending to have come into Texell-Road with his Ship, did pay 18 £.ſterl. the 30. paſſado unto *Jacke Pudding* at London, for my ½ advance upon the Raine-bowes Voyage: the ſame hath hee ſent mee in Engliſh mony by *Peeter Claſon* Viſcher, producing at 5 *per Centum*, unto—— —— ——	189	—	—
30. *Wares now delivered, which formerly were ſould upon delivery: and the mony now made mee good by Aſſignment.*			
The 2. of Aprill.			
51. Delivered unto *Seager Solt*, by order of *Jacob Honger*, the 340. Ends of Braſill-wood, ſould unto him the 13. paſſado, upon delivery, poize 22570. lb. at 44. gl. *per Cent.* upon 16. moneths diſcount, is—— —— —— —— —— ——	9930	16	—
52. The diſcount at 8. *per Centum, per Annum*, for 16. moncths, is—— —— —— —— —— ——	. 957	. 7	—
53. So that for my payment hee aſſigneth mee upon *Symon Senſorth*, the ſame upon *Francis Further*: and hee upon *Paul Payer*, of whoſe ſervant, *Nath. Nimble Fingers*, I receive—— —— ——	8973	. 9	—
54. And for my promiſe-performance I enter this, being—— ——	9930	16	—
31. *To receive Wares, which formerly were bought upon delivery, paying the ſame in Bancke; enjoying Banck-mony.*			
55. In lieu or place of that which *William Ducker* ſould mee the 13. paſſado, I receive of him but one halfe, for which wee are agreed ſo to let it paſſe, the ſame at price bought, produceth—— ——	1533	15	8
56. The ſame I make good in Bancke, upon the account of *Gerard Frind*, for dito *William*—— —— —— —— ——	1533	15	8

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	Guil.	sti.	pc.
29. *To receive mony for, &c.*			
50.) gl. 189. for a bagge of Spices received by Shipper *Peter Claſon* Viſcher, from *Jacke Puading* at London, being 18.£. ſterling, which *John Johnſon Goyer*, not then intending to have come into the Rode of Texell with his ſhip, left with him. the 30. paſſado for my ½ part advance upon the ſhips Voyage, producing here at 5. *per Centum*, unto——	189	—	—
30. *Wares now delivered, &c.*			
The 2. of Aprill.			
51.) gl. 9930. 16. ſtup. for 340. Ends, quantity 2570. ℔. ſould the 13. of March upon delivery, but now delivered, to bee diſcounted at 16. moneths, producing at 44. gl. *per Cent.* to——	9930	16	—
52.) gl. 957. 7. ſtup. for the diſcount of 9930. 16. upon 16. moneths, at 8. *per Centum per Annum*, being——	.957	.7	—
53.) gl. 8973. 9. ſtup. for his Aſſignation firſt upon *Simon Senſforth*, by him upon *Francis Further*, and he upon *Paul Payer*, of whoſe ſervant *Nath. Nimble Fingers*, I receive——	8973	-9	—
54.) gl. 9930. 16. ſtup. for the parcells diſcharge entred the 13. of March, becauſe of my promiſe-performance, I writ backe——	9930	16	—
31. *To receive Wares, which, &c.*			
55.) gl. 1533. 15. 8. pen. for 18. Laſt, 7. Mudde, received of him in lieu of that which was agreed upon the 13. of March, for which wee condeſcend to let it paſſe for the ſame at 66. gl. *per* Laſt, is——	1533	15	8
56.) gl. 1533. 15. 8. pen. by his order made good upon the account of *Gerard Frind*——	1533	15	8

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	Guil.	fli.	pe.
57. Bancke-monies advance payd mee in hand by dito *William*, is at 2 ½ *per Centum*	..35	15	8
58. And for his promise-performance, this is thus entred, being	3067	11	—
32. *Mony which formerly was agreed for upon Interest, is now made mee good in Bancke, allowing Bancke-mony.*			
The 5. Dito.			
59. *Jeremias Willing*, by order of *Alexander Ham*, hath writ in Bancke upon my account the summe agreed for the 21. passado, being	1000	—	—
60. Bancke-mony now payd him in hand at one *per Centum*, is	..10	—	—
61. His promise-performance being the cause of this parcell, to equalize a former made parcell of	1000	—	—
62. So that the Interest at 8. *per Centum*, *per Annum* for 3. moneths, is	..30	—	—
33. *Mony now made good in Bancke, which formerly I promised upon Interest, enjoying Banck-mony allowance.*			
63. Made good in Bancke upon *Gerard Frinds* account, the agreement with *Jacob Honger*, done the 21. of March, being	.600	—	—
64. Banck-monies allowance now payd mee in hand, is	...8	—	—
65. This parcell arising from my promise-performance, is	.600	—	—
66. Interest at 12. *per Centum*, *per Annum*, for 3. moneths, is	..18	—	—

	Guil.	ſti.	pl.
57.) gl. 35.15.8. pen. being made good unto mee in hand, for Bancke-monies advance, at 2 ½ *per Centum*, is——	..35	15	8
58.) gl. 3067.11. ſtup. for the parcells diſcharge, entred the 13. of March, which being agreed upon, I write back——	3067	11	—
32. *Mony which formerly was, &c.*			
The 5. Dito.			
59.) gl. 1000. writ upon my account by *Jeremias Willing*, for dito *Alexander*, being the ſumme agreed upon the 21. of March, which was——	1000	—	—
60.) gl. 10. for Bancke-mony payd him out of hand to dito *Alexander*, being at one *per Centum*——	..10	—	—
61.) gl. 1000. for the diſcharging of his promiſe made unto mee the 21. of March, 1633. being——	1000	—	—
62.) gl. 30. for 1000. gl. forbearance 3. moneths, *pro rato* 8. *per Centum, per Annum*, being——	..30	—	—
33. *Mony now made good, &c.*			
63.) gl. 600. made good by his order upon *Gerard Frinds* account, the ſumme agreed for the 21. of March, being——	.600	—	—
64.) gl. 8. for Bancke-monies allowance, now payd mee in hand, being——	...8	—	—
65.) gl. 600. for the parcells diſcharge, entred the 21. of March, becauſe of my promiſe, which being performed, I write back that——	.600	—	—
66.) gl. 18. for 3. moneths forbearance of 600. gl. *pro rato* 12. *per Centum, per Annum*, is——	..18	—	—

34. *To enter Intereſt, for a Debt due to mee from another.*

67. *Jacke Pudding* did ſend mee an account, dated the 28. November laſt, wherein by conclude was due to mee 89 *l.* 12 *ß.* ſterl. detained now 5 moneths in his hands, producing at 10 *per Centum*, unto *l.* 3.14.8 *d.* ſterl. exchange, at 33 *ß* 4 *d.* is—— .37 .6 8

35. *To pay mony upon Ships-hazzard.*

68. Payd this day upon Seas-hazzard, or Ships-keele, 240 ricks Dollers unto Shipper *William Lawrentſon*, to bee repayd in London to *Jacke Pudding*, for my account upon his ſafe arrivall there, or where-ſo-ever hee breaketh his lading in the ſaid Kingdome, my payment at 50 ſtup. *per* Doller, is 60 *l.* ſterl. exchange at 33 *ß* 4 *d.* is—— .600 — —

69. So that the advance, at one penny ſterl. upon each guilder, which hee is to pay likewiſe unto the ſaid *Jacke Pudding*, is 2 *l.* 10 *ß* ſterl. exchange, as above—— .25 — —

36. *To buy out a Leaſe upon my Houſe, paying ready-mony.*

The 23. Dito.

70. *Jacob Honger* hath a Leaſe of 50 *gl.* yeerly out of my Houſe called King *David*, the ſame I have bought free, at rate of 16 yeers purchaſe; my payment is—— .800 — —

71. So that hee acquitteth mee by agreement the time of the ſaid Rent, beginning the 27. of February laſt, being yeerly—— .50 — —

37. *To ſell a Leaſe due to mee from another Houſe, receiving it preſently.*

72. *Suſanna Peeters Orphans* have bought out the Legacy, upon the Houſe called the Emperour, at rate of 18. yeeres purchaſe: my receit is—— 1080 — —

73. So that I re-write the ſaid Rent, begun the 28. of February laſt, being yeerly—— .60 — —

	Guil.	ſti.	pe.
34. *To enter Intereſt, for a Debt, &c.*			
67.) gl.37. 6.8.pen. for the forbearance of 89.£.12.ß.ſterl. detained now 5.moneths in his hands, as by an account dated the 28.of November laſt, then due to mee in ready-mony, producing at 10. *per Centum*, unto 3.£.14.8.ð. ſterl. exchange at 33.ß. 4.ð. Flemiſh, for one pound ſterling, is——	37	.6	8
35. *To pay mony, &c.*			
68.) gl.600. payd him this day 240. ricks Dollars upon Ships-hazzard, to bee repayd in London for my account to *Jack Pudding*, upon his ſafe arrivement there, or where-ſo-ever hee breaketh his lading in the ſaid Kingdome, my payment is 60.£.ſterl. exchange at 33.ß. 4.ð. Flemiſh, for each pound ſterling, is——	.600	—	—
69.) gl.25. for 2 peny ſterl. advance, upon each gl. that hee is to pay unto the ſaid *Jacke Pudding* is, £.2.10.ß.ſterl. exchange at 33.ß. 4.ð. being——	25	—	—
36. *To buy out a Leaſe, &c.*			
The 23. Dito.			
70.) gl.800. payd for his principall of a yeerly Legacy of 50.gl. that hee hath out of my Houſe the King *David*, the ſame I have now bought free, at rate of 16. yeeres purchaſe, my payment is——	800	—	—
71.) gl.50. for the time acquitting of the ſaid rent, writ backe, as by agreement, which began the 27. of February laſt, is——	.50	—	—
37. *To ſell a Leaſe due, &c.*			
72.) gl.1080. for the principall of a yeerly Legacy of 60.gl. that I have out of the houſe the Emperour, by them now bought free, after the rate of 18. yeeres purchaſe, my receit is——	1080	—	—
73.) gl.60. for the writing backe of the ſaid rent, which began the 28. of February laſt, being yeerly——	..60	—	—

74.) gl.1.

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	Guil.	ſti.	pe:
74. Intereſt of the ſame at 12. *per Cent.* for 2. moneths, now payd mee, is——	..1	.4	—
38. To aſsigne a Debt-Demander upon a Debitor, and to receive the reſt my ſelfe.			
——The 27. Dito.——			
75. 76. Aſſigned *Gerard Frind* upon *William Ducket* for 1784. gl. the Remainer payeth the ſaid *Ducket* unto mee; the whole was——	2000	—	—
39. Advice that the monies formerly here payd upon Ships-hazzard, are there re-payd.			
——The 6. of May.——			
77. *Jacke Pudding* at London advertiſeth mee, that Shipper *william Lawrentſon* is there well arrived, of whom hee hath received for my uſe 62. L. 10. ß. ſterl. delivered here the 19. paſſado upon Ships-hazzard, exchange at 33. ß. 4. d. is——	.625	—	—
40. To ſhip, or ſend Goods unto another Place, or Land, to be ſould for my account; and this ſending hath foure Conſiderations.			
——The 18. Dito.——			
78. (1.) Shipt to London in the Gray-hound of Soeter-meere, by Shipper *John Claſon* of Aſſen-Delft, 100. Peeces of Cambrix-cloth; the ſame I have ſent to *Jacke Pudding*, to ſell for my account, producing at 40. gl. *per* Peece, to——	4000	—	—
79. (2.) Bought of *Anthony Succaro* 1800. Frailes of Figges, the ſame I have ſhipped By, and Unto, as above, to be ſould for my account, my payment at 40. ſtuyvers *per* Peece, is——	3600	—	—
The 31. Dito.			
80. (3.) Bought of *Chriſtopher Prume* 10. Bales of Pepper, poize Nett. 3280. lb. the ſame I have ſhipt to Hambrough by Shipper *Jaques Snell*, and conſigned to *John van Eſſen*, to bee ſould for my account, producing at 27. d. *per* lb. upon 4. moneths time, unto——	2214	—	—
81. (4.) *Jacke Pudding* (according to my order) hath ſhipt to Danſicke,			

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	Guil.	St.	pe:
74.) gl.1. 4 stup. for 2. moneths forbearance of 60. gl. being at rate of 12. *per Cent.* is——	..1	.4	—
38. *To assigne a Debt, &c.*			
The 27. Dito.			
75.) gl.1784. for mine Assignation delivered to the said *Gerard* in full; but upon the said *William* onely in part of account——	1784	—	—
76.) gl.216. received of him in full of account, being——	.216	—	—
39. *Advice that the monies, &c.*			
The 6. of May.			
77.) gl.625. for 62. L. 10. ß. sterl. which dito Shipper hath delivered unto him, the value payd here the 19. of Aprill last, upon Seas-hazzard, exchange at 33. ß. 4. d. Flemish, is——	.625	—	—
40. *To ship, or send goods, &c.*			
The 18. Dito.			
78. (1.) gl.4000. for a 100. Peeces shipt in the Gray-hound of Soeter-meere, by Shipper *John Claſon* of Assen-Delft; the same I have sent to the said *Jacke* to sell for my account, producing at 40. gl. *per* Peece unto——	4000	—	—
79. (2.) gl.3600. for 1800. Frailes of Figges, bought of *Anthony Succaro*, the same I have shipt By, and Unto, as above, for my account, my payment at 40. stuivers *per* Fraile, amounteth unto——	3600	—	—
The 31. Dito.			
80. (3.) gl.2214. for 10. Bales of Pepper, bought of him at 4. moneths time, quantity 3280. lb. the same I have sent by Shipper *Jaques Snell*, unto *John van Eſſen*, to bee sould for my account, producing at 27. d. *per* lb. unto——	2214	—	—
81. (4.) gl.1860. for 80. English Duraunces, which hee, according to			

	Guil.	sti.	pe.
ficke, by Shipper *Giles* the Poste, 80. Englisch Durances, and consigned them to *Peter Brasseur*, to bee sould for my account, which cost in England with all charges 186. ℔. sterl. exchange at 33. ß. 4. ϐ. Flem. for each ℔. sterl. is ——	1800	—	—
41. *How to enter the charges done upon the shipt-goods.*			
82. Custome, and other petty charges done upon the Figges and Cambrix, is ——	130	—	—
83. Custome, and other petty charges upon the Pepper, is ——	.72	15	—
42. *To cause sent goods to bee insured, paying the same presently.*			
84. *Leonard Spreewe* hath insured my Cambrix, shipt to London the 18. of May, my payment at 2. *per Centum*, is ——	..80	—	—
43. *To cause sent goods to bee insured, paying the premie, upon advice of the safe arrivement there.*			
85. The said *Leonard* hath insured my Pepper, shipt for Hambrough the 31. of May last, for which (upon the safe Arrivalls advice) hee is to have at 3. *per Centum* ——	..66	.8	—
44. *Goods insured by mee, which another man had shipt for his owne account, provided that the Premie is presently payd mee.*			
The 15. Dito.			
86. I have insured *Clace Capons* Canary Wines, shipt the 8. hereof from hence to Roan, by *Michael Mop*, Master of the Swan, amounting unto 1305 ℳ. my receit at 6. *per Centum*, is ——	78	-6	—
45. *Goods insured by mee, which another man had shipt for his own account, whereof I am to receive the Premie upon notice of the safe arrivall there.*			
The 27. Dito.			
87. I have insured *Jaques Jolye* 88. Peeces of Cambrix-cloth, shipt	18		

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	Guil.	ſti.	pe.
to my order hath ſhipt by *Giles* the Poſte, and ſent them to *Peter Braſſour*, the ſame coſt in England, with all charges, 186 ℔. ſterl. exchange at 33 ß. 4 d.	1860	—	—
41. *How to enter the charges, &c.*			
82.) gl. 130. for Cuſtome, and other petties upon Figs and Cambrix ſhipt	130	—	—
83.) gl. 72. ſtup. 15. for Cuſtome & other petties upon Pepper ſent	72	15	—
42. *To cauſe ſent Goods, &c.*			
The 7. of June.			
84.) gl. 80. for Inſurance of my Cambrix, ſhipt thither the 18. of May, my payment unto *Leonard Spreewe* Aſſuror, at 2. *per Centum*, is	80	—	—
43. *To cauſe ſent Goods, &c.*			
85.) gl. 66. 8. ſtup. for Inſurance of my Pepper, ſent thither the 31. of May laſt, whereof (upon advice of the ſafe arrivall there) hee is to bee payd at 3. *per Centum*	66	8	—
44. *Goods inſured by mee, &c.*			
The 15. Dito.			
86.) gl. 78. 6. ſtup. for the Inſurance of *Claes Capons* Canary Wines, ſhipt from hence to Roan, the 8. preſent, by Shipper *Michael Mop*, Maſter of the Swan; my Receit at 6. *per Centum*, of 1305. gl. is	78	6	—
45. *Goods inſured by mee, &c.*			
The 23. Dito.			
87.) gl. 330. for the Inſurance of 88. Peeces of Cambrix, valued at			

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	Guil.	sti.	pe.
shipt to Lisborne for his account the 15. present, by *Randoll Ruyve*, Master of the Raven, producing 3300. gl. for which Insurance upon advice of the safe arrivall there, hee is to pay mee after 10. *per Cent.* Broker *John Johnson Rarop*, the Insurance is—— —— ——	.330	—	—
46. *Writings received, that part of the Goods shipt, and sent upon my adventure, are cast away at Sea.*			
——————The 30. Dito.——————			
88. *Jacke Pudding* writeth mee from London, that shipper *John Clason*, sailing upon a Sand, was forced *some-what* to disburthen his ship, casting (amongst other Goods) 100. Frailes of my Figs overboord, producing at 2. gl. *per* Peece—— —— —— ——	.200	—	—
47. *Advice, that part of my sent Goods that were for mee Insured, are cast away, which the Insu rs now payeth mee.*			
89. More, hee advertiseth mee, that 6. Peeces of my Cambrix-cloth Insured the 7. present, are likewise cast away, my receit for them at 40. gl. *per* Peece, produceth—— —— —— ——	.240	—	—
48. *Intelligence received, that part of the Goods by mee Insured, are lost at Sea, the which I now presently pay.*			
——————The 6. of July.——————			
90. *Claes Capons* Letters from Roan specifie, that ½ of the Wines by me Insured the 15. of June, are cast away at Sea, the value whereof I now pay him, being—— —— —— —— ——	.163	.2	8
49. *Instructions how to transport full accounts unto new leaves, and then to proceed as formerly.*			
91. The difference in Cash to bee transported to a new leafe, is—	11533	14	—
92. The difference in Stocke, to bee transported to a new leafe, is—	23452	—	—
93. The			

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	Guil.	fli.	pe.
at 3300. gl. shipt to Lisborn the 15. present for his account, by *Randoll Ruyve*, Master of the Raven, for which upon notice of the safe arrivall there, hee is to pay mee after 10. *per Cent.* Broker *John Johnson Rarop*, the Insurance is—— —— —— —— ——	330	—	—

46. Writings received, that part, &c.

The 30. Dito.

88.) gl. 200. for losse of 100. Frailes of Figges, which Shipper *John Clason* (as by *Jack Puddings* Letter) cast over boord amongst other goods, hee sailing upon a sand, was forced *somewhat* to disburthen his ship: my losse at 40. stup. *per* Peece, is—— —— —— | 200 | — | — |

47. Advice, that part of my, &c.

89.) gl. 240. for 6. Peeces of Cambrix cast out of the said ship, which were Insured mee the 7. present by *Leonard Spreewe*, my receit for them, at 40. gl. *per* Peece, amounteth unto—— —— —— | 240 | — | — |

48. Intelligence received that part, &c.

The 6. of July.

90.) gl. 163. 2. 8. pen. for $\frac{1}{4}$ of 1305. gl. of *Claes Capons* Canary-Wines, by mee Insured the 15. of June, which being at Sea cast away, I now re-pay him, the value thereof producing—— —— | .163 | .2 | .8 |

49. Instructions how to transport, &c.

91.) gl. 11533. 14. stup. this being the difference thereof, which I for want of place transport unto a new leafe, and is—— —— —— | 11533 | 14 | — |

92.) gl. 24592. this being the difference thereof, which I for want of place transport unto a new leafe, and is—— —— —— | 24592 | — | — |

	Guil.	sti.	pe.
93. The Debit of Cambrix-cloth, is Peeces 200. and Mony——	8000	—	—
94. The Credit of Cambrix-cloth, is Peeces 189. and Mony—	8105	12	—
95. The Debit of Ship the Rain-bow of Sardam, is—— ——	1043	12	8
96. The Credit of the said Ship, is—— —— —— ——	189	—	—

50. Writings received, that the Goods by mee insured, are wholly lost: in-so-much that the Owner surrendreth the Ship to mee, to make my most profit of her.

The 10. Dito.

97. *Jaques Jolyt* hath Letters from Lisborne, wherein is mentioned, that the 88. Peeces of Cambrix-cloth, by mee the 23. of June insured, are wholly lost, the ship being rent, and broken upon a Rocke; so that hee renouncing the same, surrendreth her to mee, the insured summe was—— — — — — —— 3300 — —

51. Advice, that the Goods by mee insured (which were said to bee cast away) are saved, and sould there; in-so-much that the proceed thereof is by another payd to the Owner: the overplus of the same be re-payeth me back.

The 14. Dito.

98. Shipper *Jacob Jacobson* of Marken, being at that time in the Fleet next to *Randell Ruyve*, cast forth his Boat immediatly, and saved *Randell*, with his people: so that by his great industry hee (amongst some other goods) recovered the Cambrix, and sould them there for ready-mony, at 36. gl. *per* Peece; the said proceed that hee sent to *Jaques Jolyt*, being—— —— —— —— 3168 — —

99. So

	Guil.	ſti	pe.
93.) gl.8000. for the preſent coſt of 200. Peeces, being the whole Debit ſide in Wares, and Mony, for want of place tranſported unto a new leafe, the mony produceth—— — — — —	8000	—	—
94.) gl.8105. 12. ſtup. for the ſale of 189. Peeces, being the whole Credit ſide in Wares, and Mony, for want of place tranſported unto a new leafe, the mony produceth—— — — — —	8105	12	—
95.) gl.1043. 12. 8. pen. this being the whole Debit ſide, tranſported for want of place to a new leafe, and thus croſſed, becauſe the gaines upon the ſame ſhould not bee diminiſhed, untill the finall end of that ſhip: the Debit mony is—— — — — —	1043	12	. 8
96.) gl.189. this being the whole Credit ſide, tranſported for want of place to a new leafe, the mony produceth—— — —	.189	—	—

50. *Writings received, that the, &c.*

The 10. Dito.

97.) gl.3300. for loſſe of 88. Peeces of Cambrix-cloth, by mee inſured the 23. of June, which according to his Letters from Liſborne, are wholly loſt, the ſhip being broken upon a Rocke, ſo that hee renouncing the ſame, ſurrendreth her unto mee: the aſſurance mony is—— — — — — — — — 3300 — —

51. *Advice, that the Goods, &c.*

The 14. Dito.

98.) gl.3168. for the proceed of the above-named 88. Peeces of Cambrix, they being recovered by the induſtry of Shipper *Jacob Jacobſon* of Marken, who being at that time in the Fleet next to *Randoll Ruyve*, caſt forth his Boat immediately, and ſaved the ſaid *Randoll* with all his people, and with them, amongſt ſome other goods, the ſaid Cambrix, the ſame they ſolld there for ready-mony, and ſent it to dito *Jaques*, which at 36. gl. produceth—— — — 3168 — —

99. gl.198. for

	Guil.	sti.	pe.
99. So that the said *Jaques* repayeth me backe 79 ½ Ricks Dollers, for the conclude of this Insurance: the summe is——	.198	—	—
52. To pay a Debt-Demander by Assignment, provided that the Payer payeth before his time; therefore hee enjoyeth allowance: the Assignations residue is payd mee.			
100. I have assigned *Susanna Peeters Orphans* upon *Jacob Honger*, for monies now due to them, being——	.608	—	—
101. In-so-much that the said *Jacob* payeth me ½ moneths before the time: Intereſt at 12. *per Cent.* is——	...4	12	—
102. And my receit of the said *Jacob*, for Remainer, is——	...5	.8	—
53. Appointed a Debtor to pay a Debt-Demander before his time, hee (Demander) giving allowance to mee: the Remainer I receive of the Debitor in Ready-mony.			
—— The 20. Dito.——			
103. I have assigned *Alexander Ham* upon *Daniel Beefe*, for part Intereſt-mony, now due from dito *Daniel*, being——	1027	.8	8
104. I paying the said *Alexander* ½ moneths before the time, enjoying Intereſt at 12. *per Centum, per Annum*, being——	...2	11	.8
105. So that the said *Daniel* doth mee good in hand——	...2	11	.8
54. To pay a Debt before the time, enjoying allowance.			
106. Payd unto *Christopher Prume* for Pepper, bought of him the 31. of May upon 4. moneths time, being——	2177	14	—
107. So that the Abatement for 2. moneths, at 10. *per Centum*, is——	..36	.6	—

	Guil.	ſti.	pe.
99.) gl.198. for 79 ½ Ricks Dollers by him re-payd mee, the full conclude of this Inſurance being——	.198	—	—
52. To pay a Debt-Demander, &c.			
100.) gl.608. for mine Aſſignation in full of monies now due to them, being——	.608	—	—
101.) gl.4.12. for Intereſt at 12. *per Centum*, payd mee ½ moneths before the time, which is——	...4	12	—
102.) gl.5. 8.ſtup. received of him in full of all accounts, being——	...5	.8	—
53. Appointed a Debtor to pay, &c.			
The 20. Dito.			
103.) gl.1027. 8. 8.pen. for my Aſſignation, in part of Intereſt-mony now expired, being——	1027	.8	.8
104.) gl.2. 11. 8.pen. for allowance, becauſe I pay him ½ moneths before the time, which at 12. *per Cent.* is——	...2	11	.8
105.) gl.2.11. 8.pen. in full payment done mee good in hand——	...2	11	.8
54. To pay a Debt before, &c.			
106.) gl.2177. 14.ſtup. payd unto him in full of Pepper, bought the 31. of May, upon 4. moneths time, being——	2177	14	—
107.) gl.36. 6.ſtup. for the diſcount of 2214. gl. at 10. *per Cent.* payd 2. moneths before the time, being——	..36	.6	—

	Guil.	ſti.	pe.
55. *Advice that the Goods formerly ſent for my account are ſould.*			
108. Writings received from *Jacke Pudding* at London, that hee hath ſould for my account unto *William de Wilde*, 64. Peeces of Cambrix, at 6.ℓ. 10.ß. each Peece, upon 3. mon. is ſterl. ℓ. 416.—			
More, ſould unto *Simon Sweeting* 1000. Frailes of Figs, at 7.ß. 6.d. each, Ready-mony—— ——ℓ. 375.—			
Are both 791 ℓ. ſterl. exch. at 33 ß. 4. d. is—— —— ——	7910	—	—
56. *Writings received, that the Goods which were aſſured for mee, are there well arrived, therefore I pay the Inſuror.*			
——The 7. of Auguſt, 1633.——			
109. *Hans van Eſſen* writeth mee from Hambrough, that my 10. Bales of Pepper ſent to him the 31. of May, are there arrived: therefore I pay the Inſurance, made the 7. of June, being—— —— ——	..66	.8	—
110. More, hee advertiſeth mee of the ſale of the ſaid Pepper to *Alexander Allerts*, for 3600. Marke, at 16 ß. Lubicks, being reduced at 21. ſtuyvers, or 91 ⅓ ß. for each 6. gl. is—— —— ——	3780	—	—
111. From *Peter Braſſeur* at Danſicke have I received Letters, that hee hath ſould upon 2. moneths unto *Leonard Lecker-becke*, the 80. Durances ſent unto him, at 37. Florines Poliſh, being 2960. Florines, exchange at 140 gros, for each 6. gl. is—— —— ——	3805	14	8
57. *Mony received from my Factor, for my Goods ſould by him.*			
——The 12. Dito.——			
112. Received for my account from *Jacke Pudding* at London, by Shipper *Isbrant Dirrickſon* a little bagge, containing 620. Peeces of 22. ß. ſterling *per* Peece, are 682. ℓ. ſterl. producing at 11 ½ gl. *per* Peece, to—— — —— —— —— — ——	7285	—	—
58. *Exchange by my Factor remitted mee, which is here accepted.*			
113. *Peter Braſſeur* at Danſicke hath remitted mee Florines Poliſh			

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	Guil.	ti.	pe.
55. *Advice that the Goods, &c.*			
108.) gl. 7910. for sale of the ensuing commodities sould for my account: to wit,			
To *William de Wilde*, 64. Peeces of Cambrix-cloth, at 6. ℔. 10. ß. sterl. *per* Peece, upon 3. mon. time, are —— ℔. 416. —			
To *Simon Sweeting* 1000. Frailes of Figges, at 7. ß. 6. ₰. Ready-mony, are —— ℔. 375. —			
Are both 791. ℔. sterl. exch. at 33. ß. 4. ₰. is ——	7910	—	—
56. *Writings received, that the Goods, &c.*			
The 7. of August, 1633.			
109.) gl. 66. 8. stup. payd him for the Insurance of 10. Bales of Pepper, shipt to Hambrough the 31. of May last, which according to letters from *Hans van Essen* are there well arrived: therefore I now pay the Insurance, made the 7. of June, being ——	66	8	—
110.) gl. 3780. for the Neat sale of the said Pepper to *Alexander Alleris*, for 3600. Marke, at 16. ß. Lubicks, being reduced at 21. stuyvers, or 91 1/7 ß. for each 6. gl. are ——	3780	—	—
111.) gl. 3805. 14. 8. pen. for the sale of 30. Durances, sould upon 2. moneths time unto *Leonard Lecker-becke*, at 37. Florines Polish, being 2960. Florines, exchange at 140. gros, for each 6. gl. is ——	3805	14	8
57. *Mony received from my Factor, &c.*			
The 12. Dito.			
112.) gl. 7285. for 620. Peeces of 22. ß. sterl. received from him in a little bagge, by Shipper *Isbrant Dirrickson*, being 682 ℔. sterl. are at 11 1/2 gl. *per* Peece ——	7285	—	—
58. *Exchange by my Factor, &c.*			
113.) gl. 3752. 2. stup. for an exchange of 2960. Florines Polish, remitted			

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liſh 2960. payable here at 10. dayes after ſight of the Bill, by *Suſanna Peeters Orphans*, the value by him delivered the 29. of July to *Hans Holſter*, exchange at 142. gros for each ſixe guilders, is—— — 3752 . 2 —

59. *To draw upon my Factor, which according to the courſe of Cuſtome at Amſterdam, is made mee good.*

——————The 19. Dito.——————

114. Drawne upon my account upon *Hans van Eſſen* at Hambrough, 1800. Marke Lubicks, my Bill delivered here to *Daniel Beefe*, payable at 18. dayes ſight to the ſaid *Daniel*, or aſſigned, exch. at 1 ½ Marke, for 31. ſtuyvers, are—— — — — — 1860 — —

60. *Mony that the one Factor by my order remitteth the other.*

115. *Hans van Eſſen* by my appointment hath remitted to *Jacke Pudding* at London 1800. Marke Lubickes, by Bills of *Roger Rump*, dated the 5. preſent; payable at 10. dayes ſight by *Abraham Jeffery*, to the ſaid *Jacke*, at 9 ½ Marke Lubickes, for each pound ſterling, are 186. ℔. ſterl. exchange at 33. ß. 4. ϐ. Flemiſh, for each pound ſterl. is—— — — — — — 1860 — —

61. *How to booke the Abatements, and Proviſion of my Factor.*

116. Payd unto *William Penſard*, by Aſſignment of *Hans de Vlieger*, for *Peter Braſſeur* at Danſicke, being for the Abatement of 3805 gl. 14. ſtup. 8. pen. proceeding from the ſale of 80. Durances, as likewiſe proviſion of the ſame, viz.

Diſcount at 8. *per Centum*, for 2. moneths, is gl. 50. 1. 2
Proviſion for ſales at 1 ½ *per Centum*, is—— gl. 57. — ß —— . 107 . 1 —

62. *To ſell a Houſe for Ready-mony.*

——————The 27. Dito.——————

117. Sould unto *Lieven Leonardſon* the Houſe called King *David*, all free, as by Contract; my receit is—— — — — 6768 15 —

118. So that I acquit him the yeeres dwelling, being—— —— . 360 — —

63. *To*

	Guil.	ſti	pe.
remitted mee, payable here 10. dayes after ſight; the value by him delivered 29. of July to *Hans Holſter*, exchange at 142. gros, for each ſixe guilders, is——	3752	. 2	—

59. To draw upon my Factor, &c.

The 19. Dito.

114.) gl. 1860. for 1800. Mark Lubicks, by me drawn, to have the value here of dito *Daniel*, & delivered the ſaid Bills to him, payable at 18. dayes after ſight unto the ſaid *Daniel*, or Aſſignes, exchange at 1 ½ Marke, for 31. ſtuyvers, is—— | 1860 | — | — |

60. Mony that the one Factor, &c.

115.) gl. 1860. for 1800. Marke Lubicks, which dito *Hans* by my appointment hath remitted unto the ſaid *Jacke*, in Bills of *Roger Rump*, in *dato* 5. preſent; payable 10. dayes after ſight by *Abraham Jeffery* to the ſaid *Jacke*, at 9 ½ marke for each £. ſterl. is 186. £. ſterl. exchange at 33. ß. 4. d. —— | 1860 | — | — |

61. How to booke the Abatements, &c.

116.) gl. 107. 1. ſtup. payd by his Aſſignation unto *William Penſard*, for *Hans de Vlieger*, being Abatement of 3805. gl. 14. ſtup. 8. pen. proceeding from the ſale of 80. Durances, and alſo Proviſion of the ſame, viz.

Diſcount at 8. *per Centum*, for 2. moneths, is gl. 50. 1. ⅔ — gl.
Proviſion of ſales at 1 ½ *per Centum*, is —— gl. 57. 0. ⅓ | . 107 | . 1 | — |

62. To ſell a Houſe, &c.

The 27. Dito.

117.) gl. 6768. 15. ſtup. for ſale of the ſame unto *Lieven Leonardſon*, all free, as by the Contract, my receit is —— | 6768 | 15 | — |

118.) gl. 360. for one yeeres dwelling by mee acquitted, and tranſported unto the ſaid *Lieven*, being—— | . 360 | — | — |

	Guil.	fl.	pe.
63. *To sell a Ships-part, part for Ready-mony, the rest upon time.*			
119. 120. Sould unto *Leonard Spreuwe* $\frac{1}{16}$ of the Ship called the Rain-bow of Sardam, receiving now 743. gl. 12. 8. pen. the rest will bee due upon one moneth, my whole sale produceth —— ——	1243	12	.8
64. *Wares received to sell for anothers mans Account, being kept* With-out *Factor-booke; as also* With-out *an account of* Time, *or* Ready-mony.			
—— The 5. of September. ——			
121. Received from London by Shipper *Joost Johnson* the ensuing commodities to sell for the account of *Jacke Pudding*, viz. One Boxe, containing 100. lb. of English Saffron; for freight, portridge home, and other petties payd —— —— —— ——	12	15	—
122. More, 60. Kersies out of the same ship, to wit:			
20. Peeces. N°. A.			
20. Dito. N°. 1.			
20. Dito. N°. 2.			
Freight, at 7 $\frac{1}{2}$ stup. *per* Peece —— —— gl. 22. 10.			
Convoy, at 3. stup. *per* Peece —— —— gl. 9. —.			
Lighterage from the Texell —— —— gl. 2. 8.			
Pilote, Prime, and Pale-mony —— —— gl. 1. 7.			
Boatage, and Portridge to Ware-house —— gl. 1. 3.			
——	36	-8	—
65. *Commission Goods sould, part for Ready-mony, the remainer at 6. moneths discount.*			
—— The 12. Dito. ——			
123. Sould to *Leonard Spreuwe*, for the account of *Jacke Pudding* at London, 70. lb. of English Saffron; my receit at 16. gl. *per* lb. is —— —— —— —— —— —— ——	1120	—	—
124. More, to him for the same account, at 6. moneths rebate, at one stup. *per* gl. Broker *Lyon de la Tombe*, viz. 10. Kersies			

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	Guil.	ſti	pe.
63. *To ſell a Ships part, &c.*			
119.) gl. 1243. 12. 8. pen. for my ½ thereof ſould him; paying gl. 743. 12. 8. pen. now; the reſt due upon 1. moneth: the whole being	1243	12	.8
120.) gl. 743. 12. 8. pen. received of him in part of the ſaid ſhip, the ſumme of	743	12	.8
64. *Wares received to ſell, &c.*			
The 5. of September.			
121.) gl. 12. 15. ſtup. for charges done at the receit of one Boxe of Engliſh Saffron, containing 100. lb. Engliſh weight, received by Shipper *Jooſt Johnſon*, to ſell for his account, viz.			
For Freight, Portridge home, and other potties, payd	12	15	—
122.) gl. 36. 8. ſtup. for ſeverall charges done at the receit of 60. Peeces, received by the before-named Shipper, viz.			
20. Peeces. N°. A.			
20. Dito. N°. 1.			
20. Dito. N°. 2.			
Freight, at 7 ½ ſtuyvers *per* Peece, is — gl. 22. 10.			
Convoy, at 3. ſtuyvers *per* Peece, is — gl. 9. —			
Lighterage from the Texell — gl. 2. 8.			
Pilote, Prime, and Pale-mony — gl. 1. 7.			
Boatage, and Portridge to Ware-houſe — gl. 1. 3.	36	8	—
65. *Commiſſion Goods ſould, &c.*			
The 12. Dito.			
123.) gl. 1120. for 70. lb. of Engliſh Saffron, ſould unto *Leonard Spreuwe*, my receit at 16. gl. *per* lb. is	1120	—	—
124.) gl. 940. for 30. Peeces ſould unto him upon 6. mon. diſcount, at 1. ſtup. *per* gl. Broker *Lion de la Tombe*: the particulars are:			
10. Kerſies			

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	Guil.	ſti.	pe.
10. Kerſies. N°. 1. at gl. 28. *per* Peece—gl. 280. 10. Dito—N°. 2. at gl. 30.—gl. 300. 10. Dito—N°. A. at gl. 36.—gl. 360.	940	—	—

The 19. Dito.

125. 126. Sould unto *Jaques Jolyt*, 28 ½ lb. of Engliſh Saffron, at 18. gl. *per* lb. for the ſame account; being the remainer of 100. lb. receiving now gl. 313. the reſt to ſtand out one moneth: the whole being— — — — — — — — 513 — —

66. To ſell Commiſſion-Wares upon diſcount; taking a Bill of Exchange in payment: the ſame I ſend to my Maſter.

The 24. Dito.

127. Sould to *Jaques Jolyt* for the ſame account at 6. moneths diſcount; Broker *Thomas Farrett*.

10. Kerſies. N°. 1. at gl. 28.—gl. 280. 10. Dito—N°. 2. at gl. 30.—gl. 300. 10. Dito—N°. A. at gl. 36.—gl. 360.	940	—	—

128. In payment whereof I have received his Bill of Exchange, and ſent it to the ſaid *Jacke Pudding*, payable in London by *Simon Slodder* at ſight; exchange at 35 ß. is £. 85.—11 ½ ß. ſterling, and in guilders— — — — — — — 893 — —

129. The diſcount of gl. 940. at one ſtup. *per* guilder, is— — . 47 — —

67. Expired Debts received, part per *Caſh, part in Bancke.*

The 30. Dito.

130. The Orphans of *Suſanna Peeters* have made good in Banck part of an exchange, as in date the 12. of Auguſt, being— — 3052 . 2 —

131. The like hath *Daniel Beefe* done, to cleare a Bill, as in date the 19. of Auguſt, being— — — — — 1860 — —

132. Received of *Leonard Spreuwe* in full of Kerſies, and the ſhip, the ſumme of— — — — — — 1393 — —

133. So

	Guil.	ſti	pe.
10. Kerſies. N°. 1. at gl. 28. *per* Peece, is—gl. 280. 10. Dito—N°. 2. at gl. 30.— —gl. 300. 10. Dito—N°. A. at gl. 36.— —gl. 360.	.940	—	—

The 19. Dito.

125.) gl. 513. for 28 ½ ℔. ſould him, at 18. gl. *per* ℔. it being the remainer of 100. ℔. for which I now receive 313. gl. the reſt upon 1. moneths time, the whole is— — — — — — .513 — —

126.) gl. 313. received of him in part of the above-named Saffron, is .313 — —

66. *To ſell Commiſſion-Wares, &c.*

The 24. Dito.

127.) gl. 940. for 30. Peeces ſould unto him at 6. moneths diſcount; Broker *Thomas Farret*, viz.

10. Kerſies. N°. 1. at gl. 28. *per* Peece, is—gl. 280. 10. Dito—N°. 2. at gl. 30.— —gl. 300. 10. Dito—N°. A. at gl. 36.— —gl. 360.	.940	—	—

128.) gl. 893. for a Bill of exchange, taken in full payment of the ſaid Kerſies, and ſent unto him; payable in London by *Simon Sloddet* at ſight; exchange at 35. ß. is £. 85. 0. 11 ½ d. ſterling, and in guilders— — — — — —

	Guil.	ſti.	pe.
133. So the diſcount of Goods ſould the 12. preſent, being gl. 940. at one ſtuyver *per* guilder, produceth—— —— ——	47	—	—
134. Received of *Jaques Jolyt* in full of Saffron ſould him the 19. preſent, the ſumme of—— —— —— —— ——	198	10	
135. The diſcount of gl. 200. payd mee before the time, as by agreement, is—— —— —— —— —— ——	1	10	—

68. *To booke* After-charges; *as Brokage, Ware-houſe-roome, and Proviſion, upon Commiſſion-Wares.*

The 4. of October, 1633.

136. Brokage of 60. Kerſies, for the account of *Jacke Pudding* at London, producing gl. 1880. at ½ ſtuyver, for each 6. guilders: my payment is—— —— —— —— ——	7	17	—
137. Ware-houſe-roome, at one ſtup. *per* Peece, is—gl. 3.— Proviſion of gl. 1880. at 2. *per Centum*, is—gl. 37. 12.	40	12	—
138. Proviſion of his Saffron, at 3. *per Centum* of gl. 1633. is—	49	—	—

69. *How to booke Under-meaſure, Weight, Laſts, Ells, or the like; and to carry them in forme of* Debitor *and* Creditor *compleatly.*

The 12. Dito.

139. I finde that *Jacke Puddings* Saffron produceth 1½ lb. leſſe than the Engliſh weight; which at 16. gl. *per* lb. is—— ——	24	—	—
140. And by ſale of 16. Laſts of my Rye, is found 3. Mudden, one ſcheple under-meaſure; being at 60. gl. *per* Laſt—— —— ——	10	. 2	. 8

70. *To tranſport the Neat proceed of ſould Wares unto my Maſters proper account.*

The 16. Dito.

141. The difference upon 60. Kerſies for the account of *Jacke Pudding*,

	Guil.	ſti.	pe.
133.) gl.47. for 6. moneths diſcount of 940. gl. rebated at 1. ſtuy. *per* guilder, is	47	—	—
134.) gl.198. 10. ſtuy. received of him in full of Saffron ſould the 19. preſent, being	198	10	—
135.) gl.1. 10 ſtuy. for the diſcount of gl.200. payd mee before the time, the abatement, as by agreement, is	1	10	—

68. *To booke* After-charges, *&c.*

The 4. of October, 1633.

136.) gl.7. 17. ſtuy. for Brokage of 60. Peeces, producing guilders 1880. at one halfe ſtuyver, for each 6. guilders: my payment is | 7 | 17 | —

137.) gl.40. 12 ſtuy. for the enſuing: viz.
Ware-houſe-roome, at one ſtuy. *per* Peece, is—gl. 3.—
Proviſion of gl.1880. at 2. *per Centum*, is—gl.37.12.
} | 40 | 12 | —

138.) gl.49. for my Proviſion of 1633. gl. at 3. *per Centum* for ſales, is | 49 | — | —

69. *How to booke Under-meaſure, &c.*

The 12. Dito.

139.) gl.24. for 1 ½ lb. under-weight, which the ſale produceth leſſe here, than the Engliſh weight weighed; the ſame being rated at 16. gl. *per* lb. is | 24 | — | —

140.) gl.10. 2. 8. pen. for 3. Mudden, one ſchepe, under-meaſure, upon 16. Laſt, producing at 60. ggl. the Laſt, unto | 10 | . 2 | . 8

70. *To tranſport the Neat proceed, &c.*

The 16. Dito.

141.) gl.1701. 3. ſtuy. for the neat proceed of 60. Kerſies ſould, all charges

Pudding, which I transport to his proper account, charges and provision deducted, is—— —— —— —— —— 1701 . 3 —

142. And upon 100. lb. of Saffron for him, charges, and provision deducted, the remainer is—— —— —— —— 1593 15 —

71. *To prolong a Debt upon Interest.*

143. *Susanna Peeters Orphans* detaine 700. gl. at Interest; entring this day, at 8. *per Centum* for 2. moneths—— —— —— —— 13 14 . 8

Thus farre have I entred Instructions upon *foure* parts of the *Matter*, whereof the Journall is made, as in the *Ninth* place is mentioned; remaineth lastly, to treat of the

LEAGERS CONCLUSION:
OR,
BALLANCING THEREOF,

as in the 215. place is mentioned; the *Causes*, and *Order* is expressed in the ensuing: including the 242. place.

72. *Of Debt-Demanders.*

——————The 23. Dito.——————

144. *Jacke Pudding* at London, for Wares sould by mee, and the monies all received; being still in my hands—— —— —— 2377 18 —

73. *Of Debitors.*

145. *Susanna Peeters Orphans*, due the 16. of December, as by their Bill appeareth; being—— —— —— —— 713 14 . 8

146. *Jacke Pudding* at London, 264. l. 16. s. 8. d. sterl. for my sould Wares now due; exchange at 33 ½ s. 4. d. is—— —— —— 2648 . 6 . 8

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	Guil.	ſti	pe.
charges and proviſion deducted, the remainer made good in credit of his account, is——	1701	.3	—
142.) gl.1593.15.ſtup. for the Neat proceed of 100. lb. ſould, all charges and proviſion deducted, the Proceed made good upon his credit, is——	1593	15	—
71. *To prolong a Debt upon Intereſt.*			
143.) gl.13.14.8.pen. for the forbearance of 700. gl. detained upon Intereſt, entering this day, which at 12. *per Centum per Annum*, for 2. moneths, is——	..13	14	.8

Order of the Bookes CONCLUSION: OR, The Order of BALLANCING the ſame, according to the 215. Place.

72. *Of Debt-Demanders.*			
The 23. Dito.			
144.) gl.2377.18.ſtup. reſting due to him this day in Ready-mony for Wares ſould by mee, and the mony all received: the remainer not made good to him, is——	2377	18	—
73. *Of Debitors.*			
145.) gl.713.14.8.pen. for a remainer of account, as by their Bill in my hands, which will bee due the 16. of December next, being——	.713	14	.8
146.) gl.2648.6.8.pen. for L.264.16.8.d. ſterling, now due to mee in Ready-mony, for Wares there ſould by him, exchange at 33.ß.4.d.——	2648	.6	.8

	Guil.	st.	pe.
74. *Of Unsould Wares.*			
147. Rye, for 18. Last, 7. Mudde, lying in *John Good-blouds* Garners 3 cost 60. gould-guilders *per* Last, first penny; produceth——	1533	15	.8
148. Wine, for 15. Butts of Sherry Sackes, lying in my great Cellar 3 esteemed at 84. gl. *per* Butt——	1260	—	—
149. Wares in the hands of *Jacke Pudding* at London, being formerly sent to sell for my account: to wit, 700. Frailes of Figs, rated at 2. gl. *per* Peece, is—gl. 1400. 30. Peeces of Cambrix, at 40 gl. *per* Peece, is—gl. 1200.	2600	—	—
150. Cambrix-cloth, for 11. Peeces, at 40. gl. *per* Peece——	440	—	—
75. *Lost by severall accounts.*			
151. By Couchaneille, for 2. lb. under-weight, at 18. guilders *per* pound——	36	—	—
152. By Brasill-wood, because of a low Market——	70	11	—
153. By exchange, under the Administration of *Hans van Essen* at Hambrough, for my account——	60	—	—
154. By exchange, for my account from *Peeter Brassear* at Dansicke——	53	12	.8
76. *Gained by sundry accounts.*			
155. By exchange, for my account from *Jacke Pudding* at London——	465	—	—
156. By Rents, and sale of the House King *David*——	1325	—	—
157. By sale of 16. Last of Rye——	444	12	.8
158. By sale of 58. Hogsheads of French Aqua-vitæ——	1392	—	—

159. By

	Guil.	sli	pe.
74. *Of Unsould Wares.*			
147.) gl.1533. 15. 8. pen. for 18. Last, 7. Mudden, unsould, lying in *John Good-bloods* Garners, cost 60. gould-guilders, *per* Last, first penny, which produceth	1533	15	. 8
148.) gl.1260. for 15. Butts unsould in my great Cellar, esteemed at 84. gl. *per* Butt, is	1260	—	—
149.) gl.2600. for the ensuing commodities formerly sent him, and rest as yet unsould under his hands: viz. 700. Frailes of Figs, rated at 2. gl. *per* Peece, is — gl.1400. 30. Peeces of Cambrix, at 40. gl. *per* Peece, is — gl.1200.	2600	—	—
150.) gl.440. for 11. Peeces resting unsould, at 40. gl *per* Peece, is	. 440	—	—
75. *Lost by severall accounts.*			
151.) gl.36. for 2. lb. under-weight, rated at 18. gl. is	. . 36	—	—
152.) gl.70. 11. stup. lost by reason of a low Market	. . 70	11	—
153.) gl.60. lost by the exchange of 3600. Marke Lubickes	. . 60	—	—
154.) gl.53. 12. 8. pen. lost by the exchange of 2960. Florines Polish, is	. . 53	12	. 8
76. *Gained by sundry accounts.*			
155.) gl.465. gained by the exchange, and other matters	. 465	—	—
156.) gl.1325. gained by sales, and rents	1325	—	—
157.) gl.444. 12. 8. pen. gained by the sale of 16. Last, being	. 444	12	. 8
158.) gl.1392. gained by the sale of 58. Hogsh. of French aqua-vitæ	1392	—	—

	Guil.	sti.	pe.
159. By trading upon Intereſt—— —— —— ——	58	2	.8
160. By ſale of 560.lb. of Couchanille—— —— —— ——	3906	—	—
161. By ſale of Goods at London, formerly ſent for my account to *Jacke Puading*—— —— —— —— —— ——	3140	—	—
162. By ſale of Goods ſent for my account to *Hans van Eſſen* at Hambrough—— —— —— —— —— ——	1463	.3	—
163. By ſale of Goods, made by *Peter Braſſeur* at Danſicke——	1838	13	.8
164. By trading upon Inſurance—— —— —— —— ——	.113	.3	.8
165. By ſales of 189. Peeces of Cambrix-cloth—— —— ——	545	12	—
166. By ſale of Ship the Rain-bow of Sardam—— —— ——	389	—	—
77. *Of the Ready-mony in Caſh, and Bancke.*			
167. In ready-mony, as by the ſeverall Coynes, I finde—— ——	27153	.8	—
168. And in the *Bancke* of this City, as by the agreement between their Booke, fol. 3789. and mine—— —— —— —— ——	5555	.2	—
78. *Finally: cloſing the account of Profit and Loſſe; as likewiſe of Stocke; I finde the*			
169. Difference in Profit and Loſſe, for this yeeres gaines to be—	16074	.8	.8
170. And in Stocke (being my cleare Eſtate) all Debts owing by mee deducted, the difference is found to bee—— —— —— ——	39526	.8	.8

End of the firſt Waſte-booke, prepared for exerciſe of the Studious, and Induſtrious Learner.

Briefe

Anno 1633. the 23. of October in Amsterdam.	Guil.	sti.	pe.
159.) gl. 58. 2. 8. pen. gained by trading therein—— ——	58	2	.8
160.) gl. 3906. gained by the sale of 560. lb.— —— ——	3906	—	—
161.) gl. 3140. gained by the sale of severall commodities formerly shipt to him—— —— —— —— —— ——	3140	—	—
162.) gl. 1463. 3. stup. gained by the sale of 10. Bales of Pepper—— —— —— —— —— ——	1463	3	—
163.) gl. 1838. 13. 8. pen. gained by the sale of 80. Durances——	1838	13	.8
164.) gl. 113. 3. 8. pen. gained by trading therein—— ——	.113	.3	.8
165.) gl. 545. 12. stup. gained by the sale of 189. Peeces—— ——	545	12	—
166.) gl. 389. gained by the sale, and other passages—— ——	389	—	—
77. *Of the Ready-mony in Cash, and Bancke.*			
167.) gl. 27153. 8. stup. for severall Coynes this day in the house, as by the particulars appeareth, being—— —— —— ——	27153	.8	—
168.) gl. 5555. 2. stup. for so much this day therein, as by the agreement between the City-Booke, fol. 3789. and mine, being—— ——	5555	.2	—
78. *Finally, closing the account, &c.*			
169.) gl. 16074. 8. 8. pen. for so much gained this yeere, all losses, and charges deducted, the summe of—— —— —— ——	16074	.8	.8
170.) gl. 39526. 8. 8. pen. this being my bookes estate at present (all Debts owing by mee deducted; the cleare remainer, is—— ——	39526	.8	.8

End of the first Waste-booke, prepared for exercise of the Studious, and Industrious Learner.

HERE

HERE
FOLLOWETH
THE
ALPHABET.
ANNO 1633.
IN
AMSTERDAM.

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Briefe

Briefe Contents of each Leager account arising from this first Waste-Booke.

1633. *Cash.* Fol. 1.

	Debitor.	Guil				*Creditor.*			
1	January	1298	—	—	5	January	1260	—	—
5	Dito	.720	—	—	12	Dito	3784	—	—
21	Dito	4960	—	—	27	Dito	.326	17	—
27	Dito	.60	1	8	7	February	987	15	8
5	February	6000	—	—	15	Dito	5481	10	—
21	Dito	5082	—	—	3	March	2	2	—
3	March	.60	—	—	13	Dito	1000	—	—
3	Dito	310	—	—	25	Dito	80	—	—
13	Dito	600	—	—	5	Aprill	10	—	—
29	Dito	189	—	—	19	Dito	600	—	—
2	Aprill	8973	.9	—	23	Dito	800	—	—
—	Dito	35	15	8	18	May	3600	—	—
5	Dito	.8	—	—	31	Dito	130	—	—
23	Dito	1080	—	—	—	Dito	.72	15	—
—	Dito	.1	4	—	9	June	.80	—	—
27	Dito	216	—	—	6	July	163	2	8
15	June	.78	6	—	—	Dito	11533	14	—
30	Dito	240	—	—					
	Summe gl.	29911	16	—		Summe gl.	29911	16	—

1633. *Bancke.*

1	January	6789	—	—	5	February	6000	—	—
7	February	987	15	8	2	Aprill	1533	15	8
7	Aprill	1000	—	—	5	Dito	.600	—	—
30	September	3052	2	—	23	October	5555	2	—
—	Dito	1860	—	—					
	Summe gl.	13688	17	8		Summe gl.	13688	17	8

1633. *Cambrix-cloth.*

1	January	200	8000	—	—	5	January	16	720	—	—
6	July	189	8105	12	—	12	Dito	12	525	12	—
						15	February	60	2820	—	—
	Summe Peeces	389	16105	12	—	3	March	1	.40	—	—
						18	May	100	4000	—	—
						6	July	200	8000	—	—
							Summe Peeces	389	16105	12	—

1633. *Stocke.*

1	January	465	10	8	1	January	1298	—	—
6	July	234	5	2	—	Dito	6789	—	—
					—	Dito	8000	—	—
	Summe gl.	23917	10	8	—	Dito	4953	15	—
					—	Dito	.963	12	8
					—	Dito	.896	—	—
					—	Dito	1017	3	—
						Summe gl.	23917	10	8

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633. Dr. *House King David.* Cr. Fol. 2.

1	January			4953	15		5	January		360	
5	Dito			. 850			3	March		360	
3	March			.. 50			23	Aprill		. 50	
27	August			. 360			27	August		6768	15
23	October			1325							
		Summe gl.		7538	15			Summe gl.		7538	15

1633. *Alexander Ham his account of Rents.*

5	January			360			3	March		50	
3	March			360				Dito		310	
		Summe gl.		720			27	August		360	

1633. *Jacob Honger his account of Rents and Legacies.*

3	March			50			5	January		850	
23	Aprill			800			3	March		50	
	Dito			50							
								Summe gl.		900	

1633. *Susanna Peeters Orphans, their account of Rents and Legacies.*

5	January			1140			3	March		60	
3	March			60			23	Aprill		1080	
		Summe gl.		1200				Dito		60	

1633. *Jacob Honger his account for Trafficke.*

2	Aprill			9930	16		13	March		9930	16
	Dito			9930	16		21	Dito		600	
5	Dito			600			2	Aprill		957	7
	Dito			600				Dito		8973	9
	Dito			18			14	July		608	
		Summe gl.		21079	12			Dito		. 4	12
								Dito		. 5	8
								Summe gl.		21079	12

1633. *Alexander Ham his account for Trafficke.*

21	March			1000			5	Aprill		1000	
20	July			1027	. 8	8		Dito		1000	
	Dito			. 2	11	8		Dito		30	
		Summe gl.		2030				Summe gl.		2030	

1633. *Susanna Peeters Orphans, their account for Trafficke.*

14	July			608			13	March		600	
12	August			3752	2			Dito		. 8	
16	October			13	14	8	30	September		3052	2
		Summe gl.		4373	16	8	23	October		713	14	8
								Summe gl.		4373	16	8

1633. *Ship the Rain-bow of Sardam.*

1	January			963	12	8	29	March		189	
25	March			. 80			6	July		1043	12	8
6	July			189							
		Summe gl.		1232	12	8		Summe gl.		1232	12	8

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Fol.3. *Jacke Pudding at London my account Currant.* 1633.

		L.	sh.	d.	Guil.	sti.	pe.
1	January	89	12		896		
19	Aprill	.3	14	8	.37	6	8
6	May	62	10		625		
31	July	791			7910		
19	August	186			1860		
23	October				465		
	Sterl. L.	1132	16	8	11793	6	8

		L.	sh.	d.	Guil.	sti.	p.
31	May	186			1860		
12	August	682			7285		
23	October	264	16	8	2648	6	8
	Sterl. L.	1132	16	8	11793	6	8

1633. *Daniel Beefe.*

1	January	1017	3	
27	Dito	.326	17	
13	March	1000		
	Dito	.30		
19	August	1860		
	Summe gl.	4234		

12	January	1344		
20	July	1027	8	8
	Dito	2	11	8
30	September	1860		
	Summe gl.	4234		

1633. *Gerrard Frind of Ilpendam.*

12	January	525	12	
15	Dito	3784		
15	February	1778	10	
	Dito	2820		
	Dito	5481	10	
27	Aprill	1784		
	Summe gl.	16173	12	

1	January	465	10	8
15	Dito	5568		
27	Dito	.60	1	8
15	February	10080		
	Summe gl.	16173	12	

1633. *Sherry-Sackes.*

5	January	Butts	15	1260		23	October	Butts	15	1260	

1633. *Rye.*

		L.	M.	S.				L.	M.	S.		
12	January	16			1344		15	February	15	23	3	1778	10	
2	Aprill	18	7		1533	15	8	12	October		3	1	10	2	8
23	October				444	12	8	23	Dito	18	7		1533	15	8
	Summe	34	7		3322	8			Summe	34	7		3322	8	

1633. *French Aqua-vitæ.*

15	January	Hogsh.	58	5568			21	January	Hogsh.	58	6960	
23	October			1392								
	Summe		58	6960								

William Ducket.

21	January	6960		
21	February	13950		
	Dito	.886	16	
13	March	3067	11	
2	Aprill	1533	15	8
	Summe gl.	26398	2	8

21	January	4960		
21	February	9754	16	
	Dito	5082		
2	Aprill	1533	15	8
	Dito	3067	11	
27	Dito	2000		
	Summe gl.	26398	2	8

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Fol.4. *Couchaneille.*

		B.	℔.						B.	℔.			
15	February	4	560	10080	—	—	21	February	4	558	13950	—	—
23	October	—	—	3906	—	—	23	October	—	2	36	—	—
	Summe	4	560	13986	—	—		Summe	4	560	13986	—	—

Brasill-wood.

1633.		℔.						℔.			
21	February	22170	9754	16	—	21	February	—	886	16	—
3	March	400	176	—	—	2	Aprill	22570	9930	16	—
2	Aprill	—	957	7	—	23	October	—	70	11	—
	Summe	22570	10888	3	—		Summe	22570	10888	3	—

Interest-reckoning.

1633.											
3	March	2	2	—	13	March	30	—	—
13	Dito	8	—	—	5	Aprill	18	—	—
5	Aprill	30	—	—	19	Dito	37	6	8
14	July	.4	12	—	23	Dito	.1	4	—
23	October	58	2	8	20	July	.2	11	8
					16	October	13	14	8
	Summe gl.	102	16	8		Summe gl.	102	16	8

Profit and Losse.

1633.									
3	March	40	—	—	5	January	1140	—	—
5	Aprill	10	—	—	3	March	.60	—	—
23	Dito	60	—	—	—	Dito	176	—	—
30	June	200	—	—	2	Aprill	.35	15	8
12	October	10	2	8	5	Dito	.8	—	—
23	Dito	36	—	—	19	Dito	25	—	—
—	Dito	70	11	—	4	October	40	12	—
—	Dito	60	—	—	—	Dito	49	—	—
—	Dito	53	12	8	23	Dito	465	—	—
—	Dito	16074	8	8	—	Dito	1325	—	—
					—	Dito	.444	12	8
	Summe gl.	16614	14	.8	—	Dito	1392	—	—
					—	Dito	..58	2	8
					—	Dito	3906	—	—
					—	Dito	3140	—	—
					—	Dito	1463	3	—
					—	Dito	1838	13	8
					—	Dito	.113	.3	8
					—	Dito	.545	12	—
					—	Dito	.389	—	—
						Summe gl.	16614	14	8

Promise-reckoning.

1633.									
13	March	9930	16	—	13	March	3067	11	—
21	Dito	.600	—	—	21	Dito	1000	—	—
2	Aprill	3067	11	—	2	Aprill	9930	16	—
5	Dito	1000	—	—	5	Dito	600	—	—
	Summe gl.	14598	.7	—		Summe gl.	14598	.7	—

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19	April	600		6	May	625	
	Dito	.25					
	Summe	625					

1633. Voyage to London consigned for my account to Jacke Pudding.

18	May	4000		30	June	.200	
	Dito	3600			Dito	.240	
31	Dito	.130		31	July	7910	
.7	June	..80		23	October	2600	
23	October	3140			Summe	10950	
	Summe	10950					

1633. Voyage to Hambrough, consigned for my account to Hans van Essen.

31	May	2214		20	July	.36. 6	
	Dito	..72	15	.7	August	3780	
.7	June	..66.	8		Summe	3816. 6	
23	October	1463.	3				
	Summe	3816.	6				

1633. Voyage to Danficke, consigned for my account to Peeter Brasseur.

31	May	1860		.7	August	3805	14	8
19	August	.107	.1					
23	October	1838	13. 8					
	Summe	3805	14 8					

1633. Christopher Prume.

20	July	2177	14	31	May	2214	
	Dito	..36.	6				
	Summe	2214					

1633. Leonard Spreeuwe.

.7	August	..66.	8	.7	June	..66.	8	
27	Dito	1243	12 8	27	August	.743	12	8
12	September	.940		30	September	1393		
	Summe	2250	8		Dito	..47		
					Summe	2250		8

1633. Insurance-reckoning.

.6	July	.163.	2 8	15	June	..78.	6	
10	Dito	3300		27	Dito	.330		
23	October	.113.	3 8	14	July	3168		
	Summe	3576.	6		Summe	3576.	6	

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1633. *Cambrix-cloth.*

		Ps.				Ps.		
6	July	200	8000	—	6 July	189	8105	12
23	October		545	12	23 October	11	440	
	Summe Peeces	200	8545	12	Summe Peeces	200	8545	12

1633. *Cash.*

6	July	11533	14	—	20	July	2177	14
14	Dito	198			7	August	66	8
14	Dito	5	8		19	Dito	107	1
20	Dito	2	11	8	5	September	12	15
12	August	7285				Dito	36	8
27	Dito	6768	15	—	4	October	7	17
	Dito	743	12	8	23	Dito	27153	8
12	September	1120				Summe	29561	11
19	Dito	313						
30	Dito	1393						
	Dito	198	10					
	Summe	29561	11					

1633. *Jaques Jolyt.*

27	June	330		—	10	July	3300	—
14	July	3168			14	Dito	198	
18	September	513			19	September	313	
24	Dito	940			24	Dito	893	
						Dito	47	
	Summe	4951			30	Dito	198	10
						Dito	1	10
						Summe	4951	—

Stocke.

23	October	39526	8	8	6	July	23452	—
					23	October	16074	8 8
						Summe	39526	8 8

1633. *Ship the Rain-bow of Sardam.*

6	July	1043	12	8	6	July	189	—
23	October	389		—	27	August	1243	12 8
	Summe	1432	12	8		Summe	1432	12 8

1633. *Hans van Essen at Hambrough my account Currant.*

		Mar.	sh.				Mar.	sh.	
7	August	3600	—	—	19	August	1800	—	1860
						Dito	1800	—	1860
					23	October			60
						Summe	3600	—	3780

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		Fl.P.								Fl.P.					
.7	August	2960	—	—	3805	14	8	12	August	2960	—	—	3752	.2	—
								23	Dito		—	—	53	12	8
									Summe	2960	—	—	3805	14	8

1633. *Jacke Pudding at London, his account of Saffron.*

		℔	oz							℔	oz			
5	September	100	—	..12	15	—	12	September	70	—	1120	—	—
30	Dito	—	—	...1	10	—	19	Dito	28	.8	.513	—	—
.4	October	—	—	..49	—	—	12	October	.1	.8	.24	—	—
16	Dito	—	—	1593	15	—		Summe ℔.	100	—	1657	—	—
	Summe ℔.	100	—	1657	—	—							

1633. *Jacke Pudding at London, his account of Kersies.*

		Ps.							Ps			
.5	September	60	36	.8	—	12	September	30	940	—	—
24	Dito	—	47	—	—	24	Dito	30	940	—	—
30	Dito	—	47	—	—		Summe Peeces	60	1880	—	—
.4	October	—	.7	17	—						
—	Dito	—	40	12	—						
16	Dito	—	1701	.3	—						
	Summe Peeces	60	1880	—	—						

1633. *Jacke Pudding at London, his account Currant.*

24	September	893	—	—	16	October	1593	15	—
12	October	.24	—	—	—	Dito	1701	.3	—
23	Dito	2377	18	—		Summe	3294	18	—
	Summe	3294	18	—					

1633. *Ballance.*

23	October	713	14	8	23	October	2377	18	—
—	Dito	2648	.6	8	—	Dito	39526	.8	8
—	Dito	1533	15	8		Summe	41904	6	8
—	Dito	1260	—	—					
—	Dito	2600	—	—					
—	Dito	.440	—	—					
—	Dito	27153	.8	—					
—	Dito	.5555	.2	—					
	Summe	41904	6	8					

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Another Ballance of this firſt Waſte-booke followeth on the next ſide.

Science-Lovers,

WHen you intend generally to make a Survay, or Ballance of your Bookes, then ſheweth the firſt place of theſe three Mony-places, *how you may fitly keep your Great additions throughout your whole Leager, by* Ruling *and* Drawing *them upon a Paper, as the enſuing inſtances preſent unto your Eyes-view: from the which you may eaſily, and inſtantly proceed unto your* Second *and* Third *Ballance.*

SURVAY OF THE Generall-Ballance, or Estate-reckoning.

	Debitor.	Thus ought your accounts to stand at the first view of the Bookes, when every thing is transported out of the Waste-booke into the Leager. Guild.	sti	pe.	Thus ought your Second, *Or*, Tryall Ballance to stand, with the Losses. Guild.	sti.	pe.	Thus ought your True-Ballance to stand, which you transport into your New-bookes. Guild.	sti.	pe.
23	Dito. To Bancke, as in fol. 1. appeareth—	13688	17	8	5555	2	—	5555	2	—
—	Dito. To House King *David*, fol. 2.—	.6213	15	—						
—	Dito. To *Susanna Peeters Orphans*—	.5573	16	8	.713	14	8	.713	14	8
—	Dito. To *Jacke Pudding* my account Currant—	11328	.6	8	2648	.6	8	2648	.6	8
—	Dito. To Wines, for 15. Butts unsould	.1260	—	—	1260	—	—	1260	—	—
—	Dito. To French Aqua-vitæ, for 58. Hogsheads—	.5568	—	—						
—	Dito. To Rye, for 18. Last, 7. Mudde, fol. 3.—	.2877	15	8	1533	15	8	1533	15	8
—	Dito. To Couchanceille, as in fol. 4.—	10080	—	—	36	—	—			
—	Dito. To Brasill, as in fol.—	10888	.3	—	70	11	—			
—	Dito. To Intereest-reckoning, fol.—	.44	14							
—	Dito. To Profit and Losse, fol.—	320	2	8						
—	Dito. To Voyage to London, consigned to *Jacke Pudding*, fol.—	7810	—	—	2600	—	—	2600	—	—
—	Dito. To Voyage to Hambrough, fol.—	2353	3							
—	Dito. To Voyage to Danficke, fol.—	1967	.1							
—	Dito. To Insurance-reckoning, fol.—	3463	2	8						
—	Dito. To Cash, as appeareth in fol.—	29561	11	—	27153	8	—	27153	8	—
—	Dito. To Cambrix, 11. Peeces unsould	8000	—	—	440	—	—	440	—	—
—	Dito. To Ship the Rain-bow, fol.—	1043	12	8						
—	Dito. To *Hans van Essen* at Hambrough, my account Currant, fol.—	3780	—	—	60	—	—			
—	Dito. To *Peeter Brasseur* at Danficke, my account Currant, fol.—	3805	14	8	53	12	8			
—	Dito. To *Jack Pudding* at London, his account Currant, fol.—	917	—	—						
	Summe gl.—	130544	15	—	42124	10	—	41904	.6	8

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SURVAY OF THE Generall-Ballance, or Estate-reckoning.

	Creditor.	Thus ought your accounts to stand at the first view of your Bookes, when each parcell is transported out of the Wast-book into the Journall & Leager			Thus ought your *Second*, or *Tryall-Ballance* to stand, with the Games.			Thus ought your *True ballance* to stand, which you transport to *New-bookes*.		
		Guild.	sti.	pe.	Guild.	sti.	pe	Guild.	sti.	pe.
23	Dito. By Bancke, as in fol. 1. appeareth	8133	15	8						
—	Dito. By House King *David*, fol. 2.	7538	15	—	1325	—	—			
—	Dito. By *Susanna Peeters Orphans*	4860	2	—						
—	Dito. By *Jacke Pudding* my account Currant	9145	—	—	465	—	—			
—	Dito. By French Aqua-vitæ 58. Hogsheads sould	6960	—	—	1392	—	—			
—	Dito. By Rye, for 16. Last sould, fol. 3.	1788	12	8	444	12	8			
—	Dito. By Couchanelle, as in fol. 4.	13950	—	—	3906	—	—			
—	Dito. By Brasill, as in fol. 4.	10817	12	—						
—	Dito. By Interest-reckoning, fol.	102	16	8	58	2	8			
—	Dito. By Profit, and Losse, fol.	394	7	8	74	5	—			
—	Dito. By Voyage to London, fol.	8350	—	—	3140	—	—			
—	Dito. By Voyage to Hambrough	3816	6	—	1463	3	—			
—	Dito. By Voyage to Danficke, fol.	3805	14	8	1838	13	8			
—	Dito. By Insurance-reckoning, fol.	3576	6	—	113	3	8			
—	Dito. By Cash, as appeareth in fol.	2408	3	—						
—	Dito. By Cambrix-cloth, fol.	8105	12	—	545	12	—			
—	Dito. By Ship the Rain-bow, fol.	1432	12	8	389	—	—			
—	Dito. By *Hans van Essen* my account	3720	—	—						
—	Dito. By *Peeter Brasseur* my account	3752	2	—						
—	Dito. By *Jacke Pudding* at London, his account Currant	3294	18	—	2377	18	—	2377	18	—
—	Dito. By Stocke, for my just Estate	24592	—	—	24592	—	—	39526	8	8
	Summe gl.	130544	15	—	42124	10	—	41904	6	8

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Un-wearied Learner,

Having passed through the former Waste-booke, *and* Bookes-ballancing, *your further* Taske *is to try your Capacity in the ensuing* Waste-booke. *But before you come to that (which is the 31. of October) you must make an Inventarie out of your last Bookes-ballance, entering the same into your New-Journalls beginning, in order as the Journalls Dictations of the Inventary-parcells shall direct you ÷ whose* Debitors *and* Creditors *ought to bee entred as your first beginning was; because you should have an uniforme order in your proceedings, and not bee subject to one manner in one Bookes beginning, and another manner in another Books beginning, as the usuall maner of all printed Books, and Teachers teach: but if you looke* Litt. S. N°. 1. *in the compleat Journall, comparing the same with the Ballance of the Leager* A. *and with* Stocke *in the Leager* B. *you shall bee led (as by the hand) to my meanings expression. In the last Ballance your Estate was found to bee* £39526. 8. 8. pen. *but that parcell must not bee medled with: for when all the other Nine summes are entred into your Journalls Inventarie, and posted over into your Leager, then will your Leagers difference in* Debit *and* Credit, *manifest your Old Bookes Estate; and your present Estate in your New Bookes, cannot by a stranger that should cast an eye into them, bee discerned, as when your Estate standeth in one entire summe. This for advice, each doe his pleasure.*

These

These against-ſtanding Nine parcells are the Journall-Dictations, for the Inventary-parcells, and the order to ſhew which ſh ould bee firſt entered.

NOTA,
With *Jacke Pudding* at London (both for *His*, and *My* account) I keep an account of *Time*, and *Ready-mony* in this book, to ſhew the maner of carriage thereof.

AGAINE,
The double Lines that correſpond unto each other, ſhew the quantity of Journall parcells, included in the Oppoſite Waſte-booke parcells.

	Guil.	ſti.	pē
79. Mony remitted in mine owne Bills unto him, whom wee ſerve in Commiſſion.			
——The 31. of October. 1633.——			
Remitted unto *Jack Pudding* at London, and for his account, £ 208. 1. 2. 6. ſterl. the value of my ſelfe, payable at uſance for my account by himſelfe, unto himſelfe, exchange at 37. ſh. is—— —— ——	2309	· 9	—
So			

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	Guil.	sti.	pe.
gl.27153.8.stup. for severall coynes this day in the House, as by the particulars, and the agreement with the Leager, N°.A. appeareth——	27153	.8	—
gl.5555.2.stup. for so much therein this day due to mee, as by the agreement between the City-booke, fol.3789. and in the Leager, N°.A. appeareth——	5555	.2	—
gl.1533.15.8.pen. for 18. Last, 7. Mudde, resting unsould, lying in *John Good-bloods* Garners, cost 60.ggl. *per* Last, first penny is——	1533	15	.8
gl.1260. for 15. Butts of Sherry-Sacke, lying in my great Cellar, rated at 84.gl. *per* Butt, is——	1260	—	—
gl.2600. for these ensuing commodities formerly sent him, resting as yet unsould under his hands: viz. 700. Frailes of Figs rated at 2.gl. *per* Peece, is—— gl.1400.— 30. Peeces of Cambrix-cloth, at 40.gl. *per* Peece, is gl.1200.——	2600	—	—
gl.440. for 11. Peeces unsould in former Leager, N°.A. rated at 40.gl. *per* Peece, produce——	440	—	—
gl.713.14.8.pen. for a remainer of account, as by their Bill in my hands, which will be due the 16. of December next, being——	713	14	.8
gl.2648.6.8.pen. for 264.£.16.ß. 8.ð. sterl. now due to mee in Ready-mony, for Wares there sould by him for my account: exchange at 33.ß.4.ð. is——	2648	.6	.8
gl.2377.18.stup. resting due to him in present mony, being received for Wares sould for his account, and not yet made good unto him, the summe, is——	2377	18	—

79. *Mony remitted in mine owne Bills, &c.*

The 31. of October.

gl.2309.9.stup. for £.208.1.2.ð. sterling, remitted him, the value of my selfe; payable at usance for my account by himselfe, unto himselfe, exchange at 37.ß. is——	2309	.9	—

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	Guil.	ſti.	pe.
So that my Proviſion of the Remiſe, at ½ *per Cent.* is—gl. 7.16.— And Banck-monies advance, at one *per Centum*, is—gl.23. 6. 8.	..31	.2	.8

80. *Wares received to ſell for another mans account, being kept* with a Factor-book; *but* without *an account of Time, and Ready-mony: yet ſo that there bee a Nomination of the Wares particularly in the Leager.*

See the 64. Title place.

The 12. of November.

Received ſeverall commodities by *John Dirrickſon*, Shipper to ſell for the account of *Matthew Maſters* at Hull; charges upon the receit, as in Factor-booke, fol. 3. at large appeareth, is——	..68	.6	—

81. *To ſell Commiſsion-Wares upon ſixe Moneths diſcount, being kept with a Factor-Booke.*

The 15. Dito.

Sould unto *Suſanna Peeters Orphans*, for the account of *Matthew Maſters* at Hull, 70. Kerſies, 25. Dozens, and 10. white Engliſh Clothes, upon 6. moneths diſcount; whereof gl. 1083. are to ſtand out 6. Weekes, the reſidue upon Demand: the whole as in Factor-booke, fol. 1. and 3. produce——	4685	—	—
Nota, This is another forme. More, unto them, for the account of *Thomas Sterne* at London, 80. Kerſies, upon 6. moneths rebate, as in Factor-booke, fol. 2. are—	2080	—	—

The 20. Dito.

More, unto them, for the account of *Matthew Maſters* of Hull, upon 6. moneths rebate, 70. Kerſies, 25. Dozens, & 10. white Engliſh Clothes, at price, as in Factor-booke, fol. 1. and 3.——	5045	—	—
More, unto them, for the account of *Thomas Sterne* at London, 40. Kerſies, and 83. Dozens, upon 6. moneths diſcount, as in the Factor-booke, fol. 2. at large, worth——	4775	—	—

82. *Wares*

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	Guil.	ſti.	pe.
gl.31. 2. 8.pen. for the enſuing: to wit, For my Proviſion of this Remiſe,at ½ *per Cent.*is—gl. 7.16.— For Banck-monies advance, at one *per Cent.*is—gl.23. 6. 8.	..31	.2	.8

80. *Wares received to ſell for another, &c.*

See the 64. Title place.

The 12. of November.

gl.68. 6.ſtup.for charges done upon the receit of 80.Kerſies, 50. Dozens, and 20.Engliſh Clothes; received by Shipper *John Dirrickſon*, as *per* Factor-book,fol.3. at large appeareth in particulars—	..68	.6	—

81. *To ſell Commiſsion-Wares, &c.*

The 15. Dito.

gl. 4685. for 70. Kerſies, 25. Dozens, and 10. white Engliſh Clothes, ſould upon 6.moneths diſcount; whereof gl.1083. are to ſtand out 6.weeks,the reſidue upon Demand: the whole as in Factor-booke,fol.1. and 3.produce——	4685	—	—

Nota, This is another forme.

gl.2080. for 80. Kerſies, ſould upon 6.moneths rebate, as in Factor-booke,fol.2.are——	2080	—	—

The 20. Dito.

gl.5045. for 70. Kerſies, 25. Dozens, and 10. white Engliſh Clothes, ſould upon 6.moneths diſcount; as at large in Factor-booke,fol.1. and 3. appeareth,being——	5045	—	—
gl.4775. for 40. Kerſies,and 83.Dozens, ſould upon 6.moneths diſcount; as in the Factor-booke, fol.2. at large appeareth—	4775	—	—

	Guil.	Gi.	pe.

82. *Wares bought in Commission, the which I send unto my Master; paying for the same by Assignment.*

Bought of *David Darling* 60. fulles of Kettles, weighing together 10612. lb. Akons, which being reduced at 106. lb. Akons, for 100. lb. Amsterdams, are 10012. lb. Amsterdams weight; the same I have sent to *Thomas Stern* at London, and for his account by Shipper *John Jacobson* of Enchuysen: for which I have assigned the said *David* upon *Susanna Peuers Orphans*, the parcell at 60. gl. *per Centum*, is—— —— 6007 . 4 —

Charges,

Custome, at 15. stuyvers *per Centum*, is——	—gl. 75. 2. —		
Brokage, at ½ stuy. for each sixe gl. is——	—gl. 25. — . —		
Weigh-mony, Boatage, and the like, is——	—gl. 19. 18. —		
And for conclusion sent to him in species by *R. P.* gl. 91. 14. —			
So that my Provision for Buying at one *per C.* is—gl. 60. —			
——	271	14	—

Nota, close the account of commodities for *Matthew Masters*, and carry the difference to it's due place.

Item, Ballance the account of *Thomas Stern* at London, and close it.

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	Guil.	sti.	pe.
82. *Wares bought in Commission, &c.*			
gl.6007. 4.stup. for 60. fulles of Kettles, bought for Ready-mony, and shipt to him for his account by Shipper *John Jacobson* of Enchuysen, weighing together 10612.lb.Akons, which being reduced at 106.lb.Akons, for 100.lb.Amsterdams, are 10012.lb.Amsterdams, producing at 60.gl. *per Centum*, to—— —— ——	.6007	.4	—
gl.211. 14.stup. for the ensuing charges, and mony, sent for a full conclusion with him: viz. Custome, at 15.stup. *per Centum*, is—— —— ——gl.75. 2.— Brokage, at ½ stup. for each 6.gl. is—— —— ——gl.25.—.— Weigh-mony, Boatage, and the like is—— ——gl.19.18.— And for conclude of account, sent him by *R.P.* in species—— —— —— —— ——gl.91.14.—	211	14	—
gl.60. for my Buying Provision of 6007. 4. at one *per Cent.*——	..60	—	—
gl.6007.4.stup. for mine Assignation delivered unto dito *David* in full of Kettles bought, being—— —— —— ——	6007	.4	—
gl.486. 10.stup. for discount of 9730.gl. at one stuyver *per* guilder, is—— —— —— —— —— ——	.486	10	—
gl.76. 18. 8. pen. for severall charges upon 60. Kersies, and other Wares, as in the Factor-booke, fol. 1. and 3. at large appeareth, being—— —— —— —— —— —— ——	..76	18	.8
gl.208. 7.stup. for Ware-house-roome, and Provision, as in the Factor-booke, fol. 1. and 3. at large appeareth, being—— —— ——	.208	.7	—
gl.8889. 18. 8. pen. being the Netto proceed of 140. Kersies, 50. Dozens, and 10. white English Clothes, all Charges, and Provision deducted; so resteth Neat without my prejudice, which I make good on his proper credit—— —— —— —— ——	8889	18	8
gl.342. 15.stup. for the discount of gl.6855. at 1. stuyver *per* guilder, is—— —— —— —— —— —— ——	.342	15	—
gl.84.—0—8. for severall charges upon the receit of commodities, as			

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	Guil.	ſti.	pe.
The 3. of December.			
Bought of *Guilliam Duckes* for the account of *Matthew Maſters* at Hull, 156. lb. & 6. ounces of Plate (for which I have aſſigned him full payment upon *Suſanna Peeeers Orphans*) the ſame I have ſent to *Jacke Pudding* at London, by Shipper *John Johnſon*, packt in the Pack-clothes of *Thomas Stern* in a Boxe; the ſaid Plate at 70. ſtuyvers *per* ounce coſt —— —— —— —— gl. 8757.			
And for one moneths rebate of gl. 1083. which the ſaid *Orphans* pay mee before the time, is at 8. *per Cent.* —— —— gl. 7. 5. —	8764	. 5	—
Brokage, payd unto *Thomas Loan*, at ½ ſtuyver for each 6. gl. is —— —— —— —— gl. 36. 8. — Boxe, and Packing —— —— —— —— gl. 1. 18. 8. Proviſion, at 1. *per Centum* for Buying, is —— —— gl. 87. 7. 0.	. 125	13	8
83. *Wares received to ſell for another Man; being kept* without Factor-booke: *but with an account of* Time, *and* Ready-mony.			
—— The 15. Dito. ——			
Received from Danſicke by Shipper *William Johnſon*, 40. Laſt of Rye, Danſicke meaſure, to ſell for the account of *Jacke Pudding* at London: the ſame I have cauſed to bee laid in the Carriack Garners, in the Warmooſe-ſtreet; the charges, are Freight, at 8. gl. *per* Laſt —— —— —— —— gl. 320. — Prime, and Pale-mony, at 2. ſtuyvers —— —— gl. 4. — Pilorage, from the Texell —— —— —— gl. 4. — Cuſtome, and Lighterage —— —— —— —— gl. 20. — Portrige to the Garners, at 7. ſtuyvers —— —— —— gl. 14. —	. 362	—	—
84. *Received*			

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	Guil.	sti.	pe.
as in the Factor-booke, fol.2. at large appeareth—— — —	..84	.0	.8
gl.149.6.8. pen. for Ware-house-roome and Provision, as in the Factor-booke, fol.2. at large appeareth, being—— — —	.149	.6	.8

The 3. of December.

gl.8764.5.stuy. for 156.lb. 10. ounces of Plate, bought of *Guilliam Ducket*, and assigned him in full payment upon the said *Orphans* 3 the same I have sent to *Jacke Pudding* at London, by Shipper *John Johnson*, packt in the Pack-clothes of *Thomas Stern* in a Boxe, the which at 70. stuyvers *per* ounce, is—— — —gl.8757.

And for one moneths rebate of gl.1083. which the said *Orphans* pay mee before the time, is at *per Centum*— —gl.7. 5.— 8764 . 5 —

gl.38. 6. 8. pen. for charges upon the said plate: viz.
For Brokage, payd unto *Thomas Loan*, at ½ stuyver for each 6.gl. is—— — — —gl.36. 8.—
For Boxe, and Packing—— — — —gl. 1.18. 8.
.38 . 6 8

gl.87.7.stuy. for my Provision of the same, at one *per Centum*, being—— — — — — — .87 . 7 —

83. *Wares received to sell, &c.*

The 15. Dito.

gl.362. for 40. Last Dansicke measure, received from thence by Shipper *William Johnson*, to sell for the account of dito *Jacke*, the same I have caused to be carried into the Carriack Garners, in the Warmoose-street, the charges at the receit, are
Freight, at 8.gl. each Last—— — — —gl.320.—
Prime, and Pale-mony, at 2. stuyvers—— —gl. 4.—
Pilotage, from the Texell—— — —gl. 4.—
Custome, and Lighterage— — — —gl. 20.—
Portrige to the Garners, at 7. stuyvers— — —gl. 14.—
.362 — —

gl.362. for the charges only transported from thence, because each account should bee charged with it's own burthen; this being— .362 — —

84. *Received,*

	Guil.	sti.	pe.
84. *Received, as before, being kept with a Factor-Booke; as also with an account of Time, and Ready-mony.*			
Received by Shipper *Peeter Claſon* from *Jacke Pudding* at Hambrough ſeverall commodities to ſell for his account; the particular charges, as in Factor-booke, fol. 4. produce all—— —— ——	356	10	—
85. *To ſell Commiſsion-Commodities kept with, and without a Factor-booke; but both with an account of* Time, *and* Ready-mony.			
Sould unto *David Darling*, for the account of *Jacke Pudding* at London, 42. Laſts, 9. Mudden Rye, Amſterdams meaſure, receiving now gl. 6075. 7. ſtuy. the remainer to ſtand out 4. moneths, the whole at 170. ggl. each Laſt, amounteth unto—— —— ——	10075	.7	—
More, unto him, for the account of *Jacke Pudding* at Hambrough ſeverall commodities, receiving now gl. 12825. the remainer to ſtand out 2. moneths: the whole, as in Factor-booke, fol. 4. amounteth unto—— —— —— —— —— ——	20425	—	—
The 26. Dito.			
The after-charges upon the Rye of *Jacke Pudding* at London, is, viz.			
For ſeverall times turning, and meaſuring at ſale—gl. 6. 7.—			
For Garner-roome, at 4. ſtuyvers each Laſt——gl. 8. 8.—			
For			

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84. *Received, as before, being, &c.*

gl. 356. 10. stuy. for charges upon the receit of severall commodities, received by Shipper *Peeter Claſon*, to sell for the account of dito *Jacke*; the particulars, as in the Factor-booke, fol. 4. produce all unto—— — — —

For Brokage, at 3 ſtuyvers each Laſt—— —gl. 6. 6.—
For my Proviſion of ſales, at 2. *per Centum*—gl. 201. 10.—
222 | 11 | —

My Proviſion, and Ware-houſe-roome of Wares ſould for the account of *Jacke Pudding* at Hambrough, as in Factor-booke, fol. 4. appeareth, is—— —— —— —— —— .415 | 16 | —

The 5. of January, 1634.

Received of *Suſanna Peeters Orphans* in full of account—— —— —— —— —gl. 1698.— 8.

More, of *David Darling*, in full of Wares ſould the 22. of December, part upon 4. mon. time——gl. 11332. 5.—

So that he payeth mee 4000. gl. upon Rye, 4. mon. before the time, is at 8. *per Centum*—— —— ——gl. 103. 18.—

And upon 7590. gl. for the other commodities 2. mon. before the time, is————gl. 99. 17. 2
As likewiſe abatements upon Couchaneille-gl. 54.— } 153. 17.—
13288 | — | 8

The 9. Dito.

Jacke Pudding at London writeth mee in his Letter, dated the 16. of December laſt, that hee hath ſould for my account unto *Thomas Stern*,
30. Peeces of Cambrix-cloth, at 9 *l.* ſterl. *per* Peece upon 2. moneths time, is—— —— —— ——*l.* 270.—

More,

	Guil.	ſti.	pe.
For Brokage, at 3. ſtuyvers each Laſt —— —gl. 6. 6.—	.21	.1	—
gl.201. 10. ſtup. for my proviſion of ſales at 2. *per Centum* ——	.201	10	—
gl.222. 11. ſtup. for charges, and proviſion of the ſame, tranſported to the ſaid account of ready-mony, being ——	.222	11	—
gl.415. 16. ſtup. for my Proviſion, and Ware-houſe-roome of ſould Wares for his account, producing as in Factor-booke, fol. 4. appeareth, to ——	.415	16	—
The 5. of January, 1634.			
gl.1698. 0. 8pen. received of them in full to this day ——	1698	.0	.8
gl.11332. 5. ſtup. received in full of Wares ſould him the 22. of December, part upon 4. moneths time; being ——	11332	.5	—
gl.103. 18. ſtup. for diſcount of 4000. gl. upon Rye, 4. moneths before the time, is at 8. *per Centum* ——	.103	18	—
gl.4000. for the Debt of *David Darling* payd mee in; but is rebated ——	4000	—	—
gl.153. 17. ſtup. for diſcount of 7590. gl. upon ſould commodities; and received 2. moneths before the time, is —— —gl.99.17. More, for abatements upon Couchanille —— —gl.54.—	.153	17	—
gl.7590. for the Debt of *David Darling* payd mee in; but is rebated ——	7590	—	—
The 9. Dito.			
gl. 6550. for ſales of ſeverall commodities for my account, as by his Letter, dated the 16. of December laſt, being as followeth:			
For 30. Peeces of Cambrix-cloth ſould unto *Thomas Stern* at 9. l. ſterl. *per* Peece, upon 2. moneths time —— —l.270.—			

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More, unto *Jasper Johnson*, for Ready-mony, 700.
Frailes of Figs, at 11.ß.sterl. is—— ——£.385.—.—

Are all 655.£.sterl. exchange at 33.ß.4.d. Flem. is—— —— —— 6550 — —

Sundry varieties in Factorage accounts have I entred in this work; yet more there are, whereof I have instanced divers in the Table of *Factorage*; of all which to shew particularly the worke in this Booke would bee tedious; onely two I intend to enter, that you may the better apprehend the other: the manner of working is shewed in these Examples.

The 14. Dito.

Received by Shipper *William Crayford*, from *Richard Warhirton* at Hull, to sell for his account, 231. Piggs of small Lead; charges are,
Freight, at 6. stuyvers each Pigge, is—— ——gl.69.—.—
Custome, at 3. stuyvers each 100. weight—— ——gl.45.—.—
Prime, Pale, and Beaconige mony, is—— ——gl. 2.18.—
Lighterige, from the Ship to the Ware-house——gl. 2.17.—
Averige, after poundage portion—— —— ——gl.52.13.—
For washing of them, to raise the price—— ——gl. 1.18.—
174 . 6 —

The 17. Dito.

Received more, by the above-named Shipper, from *Govert Golston* at Hull, to sell for his account these ensuing Wares: viz.
20. Leeds Dozens, cost with charges 3.£.12.ß.sterl. is—£.72.—
20. Kersies, N°. M. cost with charges 2.£.17.ß. sterl. is—£.57.—
20. Dito—N°. R. cost with charges 2.£.19.ß.sterl. is—£.59.—

£.188. sterl. exchange, at 33.ß.4.d. is—— —— —— 1880 — —

Freight of Kersies, at 3. stuyvers *per* Peece, is——gl. 6.—.—
Freight of Dozens, at 4 ½ stuyvers *per* Peece, is——gl. 4.10.—
Custome of Kersies, at 3. stuyvers *per* Peece, is——gl. 6.—.—
Custome of Dozens, at 7. stuyvers *per* Peece, is——gl. 7.—.—
Averige, at 2. *per Centum*, is—— —— ——gl.37.12.—
For washing & cleansing, payd at 7. stuyvers—— ——gl.21.—.—
82 . 2 —

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Anno 1634. the 9. of January in Amsterdam.	Guil.	sti.	pe.
More, unto *Jasper Johnson*, for Ready-mony, 700. Frailes of Figs, at 11.s. sterl. is—— ——l.385.—.—			
Are all 655.l. sterl. exchange at 33.s. 4.d. is—— —— ——	6550	—	—
gl.3850. for 385.l. sterl. by him received upon Figs, as above is mentioned, exchange at 33.s. 4.d. is—— —— —— ——	3850	—	—
The 14. Dito.			
gl.174. 6.stuy. for charges of 231. Piggs of small Lead, received by Shipper *William Crayford*, the particulars are as followeth: Freight, at 6.stuyvers each Pigge, is—— ——gl.69.—.— Custome, at 3.stuyvers each 100.weight, is——gl.45.—.— Prime, Pale, and Beaconige mony, is—— ——gl. 2.18.— Lighterige from the Ship to Ware-house—— ——gl. 2.17.— Averige, after poundage portion, is—— —— ——gl.52.13.— For washing of them, to raise the price—— ——gl. 1.18.—	174	.6	—
gl.174. 6.stuy. and is for the above-named charges by mee disbursed for him, having no mony of his in my hands; the summe is—	.174	.6	—
The 17. Dito.			
gl.1880. for the costs of 20. Leeds Dozens, and 40. Kersies, received by the above-named Shipper, the particulars are: viz. 20. Leeds Dozens, cost with charges 3.l.12.s. sterl. is—l.72.— 20. Kersies, N°.M. cost with charges 2.l.17.s. sterl. is—l.57.— 20. Dito—N°.R. cost with charges 2.l.19.s. sterl. is—l.59.—			
L.188. sterl. exchange, at 33.s. 4.d. is—— —— ——	1880	—	—
gl.82.2.stuy. for these ensuing charges, done upon the receit: viz. Freight of Kersies, at 3.stuyvers *per* Peece, is——gl. 6.—.— Freight of Dozens, at 4½ stuyvers *per* Peece, is—gl. 4.10.— Custome of Kersies, at 3.stuyvers *per* Peece, is——gl. 6.—.— Custome of Dozens, at 7.stuyvers *per* Peece, is——gl. 7.—.— Averige, at 2. *per Centum*, is—— ——gl.37.12.— For washing & cleansing, payd 7.stuyv. *per* Peece, is—gl.21.—.—	82	.2	—
gl.82.2.stuy. and is for the above-named charges by mee laid out			

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	Guil.	ti.	pe.

86. *To remit part of Commission-mony, and to detaine part thereof in Company.*

The 18. Dito.

Remitted for the account of *Jacke Pudding* at Hambrough, and by his order, 12300. Florines, unto *John vander Linden* at Danficke, in Bills of *Jacob vander Linden*; payable at fight by *Isaac vander Linden*, to bee there imployed according to order of the faid *Jacke Pudding*, exchange 170. gros, for each fixe guilders: my payment is—— —— —— —— —— gl. 13023. 10. 8.
Banck-mony, at ½ *per Centum*, allowed him—— gl. 43. 8. 8.
My provifion for the remife, at ½ *per Centum*—— gl. 43. 8. 8.

13110 . 7 | 8

87. *Wares bought for Company-account, paying present mony.*

The 22. Dito.

Bought of *Jaques Jolye* 258. Peeces of Linnen for the company of *Jacke Pudding* at Hambrough, and mee, each ½; my payment at 20. gl. *per* Peece, is—— —— —— —— —— 5160 — —

88. *Wares of mine owne brought into the Company.*

Into this company, being ½ for *Jacke Pudding* at Hambrough, and ½ for mee; I bring 18. Laft, 7. Mudden of mine owne Rye, producing as it coft mee, unto—— —— —— —— —— 1533 15 . 8

More, 15. Butts of Sherry-Sacke, for the faid company, each ½, being mine owne; and eſteemed at—— —— —— —— —— 1218 — —

89. *How*

	Guil.	ſti	pe.
out for him; I having no mony of his in my hands: the ſumme is——	82	.2	—

86. *To remit part of Commiſsion-mony, &c.*

The 18. Dito.

gl.13066.19.ſtuy. for 12300.Florines, remitted by his order unto *John vander Linden* at Danſicke, in Bills of *Jacob vander Linden*; payable at ſight, to bee there imployed according to order of the ſaid *Jacke*; exchange 170.gros, for each ſixe guilders: my payment is—— gl.13023.10. 8.
Banck-mony, at ½ *per Centum*, allowed him— gl. 43. 8. 8.
13066 19 —

gl.43. 8. 8.pen. for my proviſion of the remiſe, which at ½ *per Centum*, is—— ..43 .8 .8

87. *Wares bought for Company-account, &c.*

The 22. Dito.

gl.5160. for 258.Peeces, bought of *Jaques Jolye*; my payment at 20.gl.*per* Peece, is—— 5160 — —

88. *Wares of mine owne, &c.*

gl.1533. 15. 8.pen. for 18.Laſt, 7.Mudde of mine owne Rye brought into the company, which coſt mee—— 1533 15 .8

gl.1218. for 15.Butts of mine owne Sacke, brought into the company, and eſteemed at—— 1218 — —

gl.3700.5.3.pen. for his parts of the above-named goods, bought, and brought into the company by mee, viz.
For one halfe of the Linnen— gl.2580.—.—
For one third of the Rye— gl. 511. 5. 3.
For one halfe of the Wine— gl. 609.—.—
3700 .5 .3

89. *How*

	Guil.	ſti.	pe.
89. *How to keep another mans Trading in my Bookes; being a preparative to ſhew, that all the Worlds Traſficke may bee brought to one* Generall Leager, *if there were poſſibility to comprehend it all in one Booke.*			
Simon Sands, and *Richard Rakes* erect together a company, whoſe whole Trading I ſhall write out of their Waſte-book, into my Journall, and Leager; for which, my allowance yeerly ſhall bee—— ——	1600	—	—
90. *How to enter the paſſages into our Booke, having a Caſh-keeper within doores.*			
—— The 31. Dito. ——			
Of my Caſheere for mine owne uſe (whereof I give gl. 100. to my Wife for Houſe-keeping) I receive—— —— —— ——	800	—	—
91. *Company Wares ſould for Ready-mony.*			
Sould unto *Leonard Frind* 58. Peeces of Linnen, for the company of *Jacke Pudding* at Hambrough, and mee each; my receit at 25. gl. *per* Peece, is—— —— —— —— —— ——	1450	—	—
92. *Company Wares ſould to my Partner.*			
Shipt by *John Crew*, unto *Jacke Pudding* at London, for the account of *Jacke Pudding* at Hambrough, 50. Peeces of company Linnen concerning him and mee each; producing at 25. guilders *per* Peece, Ready-mony, unto—— —— —— ——	1250	—	—
Cuſtome, and other charges at ſhipping, payd by mee, is—— ——	37	10	—

93. *To*

	Guil.	ſti.	pe.
89. *How to keep another mans Trading, &c.*			
gl. 1600. for my yeerly ſalarie to write their whole company trading (which they by agreement now erect together) into my Cladde; to be tranſported from thence (with other paſſages) into my Journall and Leager; for which, my yeerly allowance ſhall bee—— ——	1600	—	—
90. *How to enter the paſſages, &c.*			
The 31. Dito.			
gl. 800. received of my Caſheere, and taken for mine owne uſe, being—— —— —— —— —— —— ——	800	—	—
gl. 100. for ſo much payd unto my Wife towards Houſe-keeping, being—— —— —— —— —— —— ——	100	—	—
91. *Company Wares ſould, &c.*			
gl. 1450. for 58. Peeces ſould *Leonard Frind*, my receit at 25. gl. *per* Peece, is—— —— —— —— —— ——	1450	—	—
92. *Company Wares ſould, &c.*			
gl. 1250. for 50. Peeces by his order, and for his account, ſhipt by *John Crew*, unto *Jacke Pudding* at London; producing at 25. gl. *per* Peece, unto—— —— —— —— —— —— ——	1250	—	—
gl. 37. 10. ſtup. for cuſtome, and other charges payd *by mee* at the ſhipping, being—— —— —— —— —— —— ——	37	10	—
gl. 1350. for his one ſecond of the above-ſtanding two parcells, made good upon his credit of ready-mony, being as both by mee received, his part is—— —— —— —— —— ——	1350	—	—

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	Guil.	st.	pe.
93. *To ship away Company-commodities, to bee sould for Company account.*			
More, sent by the said Shipper unto the same man, 100. Peeces of Linnen, for the company of *Jacke Pudding* at Hambrough, and mee, each ½; to bee sould there for our account: producing at 20. gl. *per* Peece, unto ——	2000	—	—
Custome, and other charges at the shipping, payd by my Cashiere, is ——	175	—	—
94. *To take Company Wares unto my selfe, and ship them away in Company with another Partner; by the which hee is to lay in an equall proportion of other Commodities.*			
More, sent by the said Shipper unto the same man 50. Peeces of the above-named company Linnen, taken to my selfe; by the which the said *Jack* at London, is to lay in an equall proportion of English wares upon a like gaine, or losse; the shipt Peeces at 26. gl. produce ——	1300	—	—
Custome, and other charges at the shipping payd by mee, is ——	37	10	—
My provision for sales of the said Linnen, at 2. *per Centum*, is ——	120	—	—
Nota, Ballance this company Linnen, and give each his due upon it account.			

	Guil.	ſti.	pe.
93. To ſhip away Company commodities, &c.			
gl. 2000. for 100. Pecces ſhipt by *John Crew*, to bee ſould there for our account, producing at 20. guilders, unto——	2000	—	—
gl. 75. for cuſtome, and other charges payd by my Caſheere at ſhipping thereof, being——	..75	—	—
gl. 37. 10. ſtup. for his ½ of the above-named charges, payd for him——	..37	10	—
94. To take Company Wares, &c.			
gl. 1300. for 50. Pecces taken to my ſelfe, and ſhipt unto him; by the which hee is to bring into the company there an equall proportion in Engliſh Wares, upon a like gaine, and loſſe; the ſhipt Pecces at 26. guilders, produce unto——	1300	—	—
gl. 37. 10. ſtup. for cuſtome, and other charges payd by mee at the ſhipping——	..37	10	
gl. 480. for the enſuing particulars: viz. For my proviſion of ſales, at 2 *per Centum*——gl. 120.— For my one halfe gaines upon the ſame——gl. 360.—	.480	—	—
gl. 360. for his one halfe of gaines upon the ſaid Linnen, being——	.360	—	—
gl. 590. for his one halfe of 50. Pecces of Linnen taken to my ſelfe, producing——gl. 650.— Deducting for my ½ of proviſion, to avoid another parcells writing——gl. 60.—	590	—	—

	Guil.	St.	pe.
95. *How to Booke an Accountants Wages.*			
For salary unto *David Darling* to write my Bookes (whereof I now pay ½) I allow him yeerly——	1000	—	—
96. *To booke the Capitall, which each Partner of a joynt Company promiseth to bring in.*			
Simon Sands promiseth to bring into the company for his stocke—— gl. 11400. And *Richard Rakes* for his stocke intendeth—— gl. 7800.	19200	—	—
97. *To remit mony for Company-account, which shall onely runne upon Exchange.*			
——The 11. Dito.——			
Jacke Pudding at London hath remitted for my account 400. l. sterl. unto *Peeter Brasseur* at Danficke, to be *by him* imployed upon Exchange onely, for our company, each ½; the value delivered the 23. of January last in London to *William Brant*, and his Bills received upon *George Gregory*: payable 14. dayes after sight, exchange 183 ½ gros for each 12. ß. sterl. is 4080. Florines, and 33. ß. 4. d. Flemish for each pound sterlings, is——	4000	—	—
Agreed with *David Darling*, to let him have 3000. Florines for Franckford, at 81. d. Flemish *per* Florine, to bee re-payd to mee, or Assignes, the first of June, as the exchange shall then returne from thence; this being mony for the company of *Jacke Pudding* at Hambrough, and mee each ½: In part payment of the same, I deliver him 18. Lasts, 7. Mudde of Rye, by mee brought into company the 22. passado; producing in Ready-mony, at 150. ggl. unto gl. 3834. 8. 12. pen. the remainer I have now for him made good in Banck, upon the account of *Bartell Bartelson*: deducting gl. 22 ½ for Banck-mony at one *per Centum*; the whole exchange is——	6075	—	—
My provision for sale of company Rye, at 2. *per Centum*, produceth——	76	13	12
Nota, Ballance this Rye account, and give each his due.			

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	Guil.	ſti.	pe:
95. *How to booke an Accountants, &c.*			
gl. 1000. for yeerly ſalaries, which I allow him, for the writing of my Bookes in true *Debitor*, and *Creditor*, forme being—— ——	1000	—	—
gl. 250. for $\frac{1}{4}$ of his Wages now payd unto him—— —— ——	.250	—	—
96. *To booke the Capitall, &c.*			
gl. 11400. being thus entred for his promiſe ſake, which is, to bring into the company for his ſtocke—— —— —— —— ——	11400	—	—
gl. 7800. being thus entred becauſe of his promiſe, which is, to bring into the company for his ſtocke—— —— —— ——	7800	—	—
97. *To remit mony upon Company-account, &c.*			
The 11. Dito.			
gl. 4000. for 400. £. ſterl. remitted him to bee imployed onely upon exchange, for our company each $\frac{1}{2}$, the value delivered the 23. of January laſt in London, unto *William Brant*, and his Bills received upon *George Gregory*; payable 14. dayes after ſight, exchange 183 $\frac{3}{4}$ gros, for each 12. ß. ſterl. is 4080. Florines, and 33. ß. 4. ð. Flemiſh, for each £. ſterling, is—— —— —— —— —— ——	4000	—	—
gl. 6075. for 3000. Florines agreed to lend him upon exchange, at 81. ð. Flemiſh, for each Florine; to bee re-payd to mee, or Aſſignes the firſt of June, as the exchange ſhall then returne from thence: this being part company-mony in my hands, which is—— —— ——	6075	—	—
gl. 3834. 8. 12. pen. for 18. Laſt, 7. Mudde delivered in part of payment; producing in ready-mony, at 150. ggl. unto—— —— ——	3834	.8	12
gl. 2218. 3: 4. pen. writ by his order upon the account of *Bartell Bartelſon*, being—— —— —— —— —— ——	2218	.3	.4
gl. 22. 8. ſtuy. for Banck-mony advance, at 1. *per Centum*, being—	.22	.8	—
	gl. 1559.		

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98. *Subscribed for my selfe, and an Adherent into the West-India-Company of this City.*

The 22. Dito.

Condescended this day unto the Governour, and Assistants of the West-India-Company of this City, for 1000. ℔ Flemish, to pay the same within eight dayes for my part of Stocke: my subscribing for mee, is—— 6000 — —

And for *Jacke Pudding* at London, which hee promiseth to bring in—— 900 — —

99. *To booke the subscribing of a man that sheltereth under my name in a Company, with whom I also joyne in Company.*

The 25. Dito.

Jacke Pudding at London hath subscribed to joyne with mee in the West-India-Company of this City, for his 1000. ℔ Flemish, and to shelter under my name: the same he is to make good to me within eight dayes next ensuing, being—— 6000 — —

By the which I adjoyne ℔ 500. Flem. upon a like gaine, and losse, my

	Guil.	ſti.	pe.
gl.1559. 6. 12.pen. for the enſuing particulars: viz. For my proviſion of ſales, at 2. *per Centum*——gl. 76.13.12. For my ½ of gl.2223.19.8.pen. gained on Rye-gl.1482.13.—	1559	.6	12
gl.741.6.8.pen. for his ½ of gaines upon the ſaid Rye, being——	.741	.6	.8
gl.1784. 18. 5.pen. for the enſuing particulars: viz. For ½ of 6075 guilders, by me payd *David Darling* upon Franckford Exchange, being——gl.3037.10.— For ½ of guilders 76. 13. 12.pen. being my proviſion upon Rye—— —— —— ——gl. 25.11.4. All is—— —— —— —— ——gl.3063. 1. 4. Deducting for his ½ of guilders 3834. 8. 12.pen. by mee received upon company Rye——gl.1278. 2.15. Reſteth to charge—— ——gl.1784.18. 5.	1784	18	.5

98. *Subſcribed for my ſelfe, &c.*

The 22. Dito.

gl.6000. for 1000.ℓ. Flemiſh, by mee ſubſcribed to furniſh in 8. dayes for my part of Stocke, my promiſe is—— —— ——	6000	—	—
gl.900. for 150.ℓ. Flemiſh by him ſubſcribed to furniſh, as above, being—— —— —— —— —— ——	.900	—	—

99. *To booke the ſubſcribing, &c.*

The 25. Dito.

gl.6000. for 1000.ℓ. Flemiſh by him ſubſcribed to joyne with mee, and ſhelter under my name; the ſame hee is to make mee good in 8. dayes next enſuing, being—— —— —— ——	6000	—	—
gl.9090. for 1500.ℓ. Flemiſh, by mee ſubſcribed for the company			

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	Guil.	sti.	pe.
my subscribing to the Company for us both, is 1500. ℔. Flemish, which produceth —— —— —— —— —— ——	9000	—	—
Sould unto *David Darling*, for the account of *Richard Warbirton* of Hull, 90. Piggs of small Lead, upon 3. weekes precys in Banck, the price, and weight is as followeth: 10. Piggs weigh 1325. ℔. 50. Piggs weigh all 6719. ℔. 10. Dito —— 1350. ℔. 10. Dito —— 1380. ℔. 10. Dito —— 1405. ℔. 10. Dito —— 1291. ℔. 10. Dito —— 1289. ℔. 10. Dito —— 1370. ℔. 10. Dito —— 1350. ℔. 10. Dito —— 1392. ℔. } ℔. 12152.			
All, 12152. ℔. at 30. ß. *per Centum*, is —— —— gl. 1093. 13. — More, unto him, 141. Piggs, for the same account, q^t. 19038. ℔. at 30. ß. *per Cent.* upon 6. mon. discount, at 8. *per Cent. per Annum*, is —— —— —— gl. 1713. 8. 8.	2807	. 1	. 8
More, unto him, for the account of *Govert Golston* at Hull the ensuing Wares: viz. 10. Leeds Dozens, at 42. gl. ready-mony —— gl. 420. — . 10. Kersies, N^o. M. } 10. Dito — N^o. R. } at 30. gl. on 6. mon. discount gl. 600. —	1020	—	—
More, to *Simon Sands*, for his proper use of this last account: 10. Dozens, at 43. gl. 5. stup. on 6. mon. rebate — gl. 432. 10. — 10. Kersies, N^o. M. at 32. gl. 10. stup. on 4. mon. discount —— —— —— —— gl. 325. — . 10. Dito — N^o. R. at 31. gl. ready-mony —— —— gl. 310. — .	1067	10	—
The 2. of March.			
Jacke Pudding at London, remitteth mee for our company account, each ½, onely to runne upon exchange, 400. ℔. sterl. payable here at usance by *Susanna Peeters Orphans*, the value delivered the 7. of the last moneth unto *James Pudding*, due the 9. present, exchange at 38. ß. 2. d. Flem. is —— —— —— —— ——	4580	—	—
Peeter Brasseur at Dansicke, remitteth mee in date 16. passado, for our account, 4100. Florines Polish, in Bills of *Robert Brames*; payable at 6. dayes sight by *Jacke Pudding* at London, and for his account, exchange 170. gros, is —— —— —— —— ——	4341	. 3	. 8

Richard

	Guil.	ſti.	pe.
pany of us both, my part with him, being 500.£. Flemiſh, upon an equall gaine or loſſe, according to proportion of each, the whole is—	9000	—	—
gl. 2807. 1. 8. pen. for 90. Piggs of ſmall Lead, ſould upon three weekes precys in Bancke; the price, and weight is as followeth:			
10. Piggs weigh 1325. ℔. 50. Piggs weigh all 6719. ℔. 10. Dito——1350. ℔. 10. Dito——1380. ℔. 10. Dito——1405. ℔. 10. Dito——1291. ℔. 10. Dito——1289. ℔. 10. Dito——1370. ℔. 10. Dito——1350. ℔. 10. Dito——1392. ℔ } ℔. 12152.			
All, 12152. ℔. at 30. ß. *per Centum*, is—— ——gl. 1093. 13.— More, unto him, 141. Piggs, for the ſame account, q°. 19038. ℔. at 30. ß. *per Cent*. upon 6. mon. diſcount, at 8. *per Cens. per Annum*, is—— —— ——gl. 1713. 8. 8.	2807	. 1	. 8
gl. 1020. for 20. Kerſies, and 10. Dozens ſould: viz. 10. Leeds Dozens, at 42. gl. ready-mony—— ——gl. 420.—.— 10. Kerſies, N°. M. } at 30. gl. on 6. mon. diſcount gl. 600.—.— 10. Dito—N°. R. }	1020	—	—
gl. 1067. 10. ſtup. for 10. Leeds Dozens, & 20. Kerſies ſould, as followeth: 10. Dozens, at 43. gl. 5. ſtup. on 6. mon. rebate—gl. 432. 10.— 10. Kerſies, N°. M. at 32. gl. 10. ſtup. on 4. mon. diſcount—— —— —— ——gl. 325.—.— 10. Dito—N°. R. at 31. gl. ready-mony—— ——gl. 310.—.—	1067	10	—
The 2. of March.			
gl. 4580. for 400.£. ſterl. remitted mee for our company, each; to runne onely upon exchange; the value delivered the 7. of the laſt moneth to *James Pudding*, due the 9. preſent, exchange at 38. ß 2. d. is—— —— —— —— —— —— ——	4580	—	—
gl. 4341. 3. 8. pen. for 4100. Florines Poliſh, remitted mee the 16. paſſado, for our account, in Bills of *Robert Brames*; payable at 6. dayes ſight, exchange at 170. gros, for each 6. gl. is—— ——	4341	. 3	. 8

	Guil.	sti.	pe.
Richard Rakes bringeth in mony, for part of his promised Stocke—	3810	—	—
And *Theophile Bruton* writeth in Bancke for him—— — —	1200	—	—
More, according to his order, there is shipt from London to Hambrough the 14. passado, 42. English Clothes, then consigned by Shipper *Thomas Tubbe*, to *William Wilston*, which cost, as by the Invoice—	4590	—	—
The In-brought Stocke of this man, is as above.			
Taken unto my self the 100. Peeces of Linnen, shipt to London the 6. passado; the which with the former sent *Jack Pudding*, is to be imployed for our company; the same at 25. gl. by agreement, is—— —	2500	—	—
The 10. Dito.			
Jacke Pudding at London hath drawne 308 £. 10. d. sterl. upon mee, for our company account, each ½; against the monies remitted mee, in date 2. present, being part of my monies in his hands: the 270. £. in date the 9. of January, included, exchange at 38. ß. is— —	3511	15	—
Payd by my Cassheere unto *Frederick Bancken*, by the Assignment of the Governour, and Assistants of the West-India-Company of this City, the summe by mee promised, was—— — — —	15900	—	—

Simon

	Guil.	ſti.	pe.
gl.3810. for ſo much brought in by him, in part of his Stocke, being——	3810	—	—
gl.1200. writ in by *Theophile Bruton*——	1200	—	—
gl.4590. for 42. Engliſh Clothes, by his order ſhipt from London the 14. paſſado by Shipper *Thomas Tubbe*, which coſt, as by the Invoice——	4590	—	—
gl.1800. being more by him brought into Stocke, than was promiſed——	1800	—	—
gl.2500. for 100. Peeces of company Linnen, ſhipt thither the 6. of February, and now taken to my ſelfe, at 25. gl. *per* Peece, is——	2500	—	—
gl.212. 10. ſtuy. for his ½ of 425. gl. gained upon this Voyage, being I take them at ſo high a rate, to end the company Linnen, the gaines for him is——	212	10	—
gl.212. 10. ſtuy. for my part gaines, carried thither, being——	212	10	—
gl.1250. for his ½ of the 100. Peeces of Linnen, taken to my ſelfe, as above; his part is——	1250	—	—
The 10. Dito.			
gl.3511. 15. ſtuy. for 308. £. 10. D. ſterl. drawne upon mee for our company, each ½, againſt monies remitted mee the 2. preſent; being part of my monies in his hands, exchange at 38. ß. is——	3511	15	—
gl.2700. for an unreceived Debt, as in date the 9. of January; but now received by him, being 270. £. ſterling, exchange at 23. ß. 4. D. is——	2700	—	—
gl.15900. payd by my Caſheere unto *Fredricke Bancken*, by their Aſſignment, being the ſumme by mee ſubſcribed to bring into the ſaid company for mee, and others, the payment is——	15900	—	—

	Guil.	st.	pe.
Simon Sands bringeth in mony for part of his promised Stocke—	3600	—	—
More, 60. Peeces of Linnen, quantity, 2400. Ells, at 20. stuyvers, is—	2400	—	—
More, two Assignations: viz. One upon *Richard Rakes*, due 25. present—	2580	—	—
One, upon *Bonaventure Dafforne*, due 28. present—	2234	10	—
Thus much bringeth this man in.			

100. *To buy an Action for ready-mony, which another hath in the West-India-Company.*

The 18. Dito.

Bought of *Jacob vander Linden* his Action of 200. ℓ. Flemish, which hee hath in the West-India-company of this City, my payment at 60. *per Centum* (toward which I receive 345. guilders of my Cashere) is— 720 — —

Jacke Pudding at London hath sould the commodities sent unto him the 6. of February, whereof is made cleare with my 5 advance of company commodities, ℓ. 490. sterl. which mony hee keepeth under him for our company account, each ½, in part Rescounter of other company monies remitted mee upon exchange, the summe at 35. 8. produceth— 5145 — —

The 22. Dito.

Drawne by mee upon *Peeter Brasseur* at Dansicke, and for our company account, each ½, upon exchange, Florines 4000. the value here

	Guil.	sti.	pt.
gl.6900. being gl.900. for his proper account, and gl.6000. for his ⅓ with mee in the West-India-company of this City; the whole for him, payd by mee, is——	6900	—	—
gl.900. being for so much by mee payd unto them, as above, for his proper account according to his promise, the summe is——	.900	—	—
gl.3600. brought in by him, for part of his promised Stocke——	3600	—	—
gl.2400. for 60. Peeces, quantity 2400. Ells, at 20. stuyvers *per* Elle, being——	2400	—	—
gl.2580. for an Assignment upon dito *Richard*, due the 25. present——	2580	—	—
gl.2234. 10. stuy. for an Assignation upon dito *Bonaventure*, due the 28. present, being——	2234	10	—
gl.585. 10. stuy. writ back from the company, because he bringeth in lesse than was promised, being——	.585	10	—

100. *To buy an Action for ready-mony, &c.*

The 18. Dito.

gl.720. being for an Action of 200. l. Flemish, bought of *Jacob vander Linden*, which hee had in the said company; my payment at 60. *per Centum*, is——	.720	—	—
gl.345. and is for so much received of my Casheere, being——	.345	—	—
gl.5145. and is for the sale of 150. Peeces of Linnen sent unto him the 6. of February last, whereof is made cleare with my ⅓ advance of company commodities sould there, l.490. sterl. which mony hee detaineth in his hands for our company use, each ½, in part Rescounter of other company-monies, remitted mee upon exchange the 2. of March, the summe at 35. s. is——	5145	—	—

The 22. Dito.

gl.4090. 18. stuy. and is for 4000. Florines by mee drawne upon him, the value agreed for with dito *David*, and my Bills delivered him

	Guil.	ſti.	pe.
here agreed for with *David Darling*, and my Bills delivered him to be payd by the ſaid *Peeter* unto *David*, or his Aſſignes, upon 3. weeks ſight, exchange at 176. gros, for each 6. gl. are——	4090	18	—
Received by Shipper *John Charlton* 12. Engliſh Clothes, to ſell for the account of *Jacke Pudding* at London, being viz. 6. Peeces Blacke, N°. G. 7 freight, and other charges payd by 6. Peeces Tawny, N°. M. 5 my Caſheere, are——	. 15	. 8	—
Received by my Caſheere of *David Darling*, in full of Wares ſould unto him the 25. of February (whereof gl. 10. 18. 12. pen. is for Banck-mony) the ſumme of——	3748	11	4
More, by him of *Simon Sands*, in full of Wares ſould unto him the ſame day, being——	1042	. 8	12

Ballance the Factorage Accounts.

	Guil.	ſt.	pe.
him upon the ſaid *Peeter*; payable to *David*, or his Aſsignes, upon 3. weekes ſight, exchange at 176. gros, for each 6. gl. is —— ——	4090	18	—
gl. 15. 8. ſtup. for charges done upon the receit of 12. Clothes, received by Shipper *J. Charlton*, to ſell for the account of dito *Jack*, viz. 6. Peeces Blacke, N°. G. } freight, and other charges payd by 6. Peeces Tawny, N°. M. } my Caſheere, are —— ——	.. 15	.8	—
gl. 15. 8. ſtup. for the charges onely tranſported from thence, becauſe each account ſhould beare it's owne burthen, this being —— ——	.. 15	.8	—
gl. 2752. 4. 12. pen. and is for ſo much by my Caſheere received of him for this account, in full of *Warbirton* Wares, ſould the 25. of February; whereof gl. 10. 18. 12. pen. is for Banck-mony at one *per Centum*, the ſumme is —— —— —— —— —— ——	2752	.4	12
gl. 996. 6. 8. pen. received as above in full payment, being for this account —— —— —— —— —— ——	.996	.6	.8
gl. 1042. 8. 12. pen. received as above in full payment of Wares for this account —— —— —— —— —— ——	1042	.8	12
gl. 10. 18. 12. pen. and is for Banck-mony of gl. 1093. 13. ſtup. at one *per Centum* made good unto mee amongſt other monies, becauſe I received it out of Bancke, the ſumme is —— —— —— ——	.. 10	18	12
gl. 65. 15. 8. pen. and is for the diſcount of gl. 1713. 8. 8. pen. rebated at 8. *per Centum, per Annum*, being —— —— —— ——	.. 65	15	.8
gl. 23. 13. 8. pen. for the diſcount of gl. 600. rebated at 8. *per Centum, per Annum* —— —— —— —— —— ——	.. 23	13	.8
gl. 25. 1. 4. pen. for the enſuing diſcounts, to wit: Of gl. 432. 10. ſtup. for 6. moneths, is —— —— —— gl. 16. 12. 8. gl. 325. — for 4. moneths, is —— —— —— gl. 8. 8. 12. —— —— ——	.. 25	1	.4
gl. 53. 19. ſtup. for the enſuing particulars: viz. For Ware-houſe-roome —— —— —— gl. 3. 10. — For Brokerige at ½ ſtup. — gl. 8. 14. — For Proviſion, at 2. *per Centum* —— —— —— gl. 41. 15. —	.. 53	19	—

gl. 22.

101. *To ſell part of the Action that I have in the Weſt-India-Company.*

——The 29. Dito.——

Sould unto *Jacke Pudding* at London my Action that I had in the Weſt-India-Company of this City with him; for which hee is to allow mee in preſent mony, 215. *per Centum*, which I now Reſcounter with him; being with that which hee laid into the company, £. 1500. Flem. the whole with ſale produceth—— — — 12450 — —

Suſanna Peeters Orphans hath by my order remitted unto *Jacke Pudding* at London, for the account of *Richard Warbirton* at Hull, £. 237. 19. 1. D. ſterl. payable at uſance and 6. dayes, by *Barrell Bas*, exchange at 35. ß. is gl. 2498. 10. 12. pen. the reſt my Caſheere receiveth with gl. 10. forbearance, the whole being—— — — 4590 — —

102. *How*

	Guil.	st.	pe.
gl.22. 14.4.pen. being for the over-plus that the commodities more yeeld than their first estimate was, producing——	..22	14	.4
gl.82.2.stup. and is for so much lent him out of my Cash the 17. of January, and now taken in the same againe, being——	..82	.2	—
gl.53. 19.stup. being for Ware-house-roome, Brokerage, and Provision, taken into my particular Cash from his, producing——	..53	19	—
gl.79. 3.stup. for the ensuing particulars: viz. For Ware-house-roome—— gl.11.11.— For Brokerage—— gl.11.14.— For Provision—— gl.56. 3.—	..79	.3	—
gl.2487.12.stup. and is for the neat proceed of 231. Piggs of Lead, made good to the said account, the summe is——	2487	12	—
gl.174. 6.stup. and is for so much lent unto him out of my Cash the 14. of January, and now taken in the same againe, being——	.174	.6	—
gl.79. 8.stup. for Ware-house-roome, Brocage, and Provision, taken into my particular Cash from his, producing——	..79	.8	—

101. *To sell part of the Action, &c.*

The 29. Dito.

gl.12450. for sale of an Action that I had with him in thirds in the said Company; for which hee is to allow mee in present mony 215. *per Centum*, which I now Refcounter with him, being with that which hee laid into the Company, £.1500. Flemish: the whole with sale produceth——	12450	—	—
gl.6450. being for my Action of 500 £. Flemish, which was; of our company Stocke together in the said company; that hee now maketh good to mee at 215. *per Cent.* the sale produceth——	6450	—	—
gl.2498. 10. 12.pen. for £.237. 19. 1.d. sterling, remitted by order unto *Jacke Pudding* at London, exchange at 35 ß. payable at usance by *Barrell Bat*, the summe is——	2498	10	12

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	Guil.	ſti.	pe.
102. *How to enter the gaines made in the Eaſt or Weſt-India-Company, for mee, and others.*			
The 5. of Aprill.			
The Governours of the Weſt-India-company of this City do find, that by the Silver-fleet obtained by the Generall, *Peeter Pieterſon Heyn*, each mans ſtock may be doubled, mine is £. 1200. which is——	7200	—	—
And for *Jacke Pudding* at London, whoſe ſtocke is 1650. £. Flem. the Augmentation is——	9900	—	—
Sould unto *Bonaventure Daſſorne*, by *Simon Sands*, and *Richard Rakes*, for their company account, 60. Peeces of Linen, containing 2400. Ells, at 25. ſtup. *per* Ell, paying now gl. 1200. the reſt upon ſix moneths, to rebate 3. mon. hence: the whole is——	3120	—	—
The 13. Dito.			
Drawne upon *Jack Pudding* at London, and for his account, £. 411. 2. 2. D. ſterl. the value of my ſelfe, payable at uſance, By, and Unto himſelfe, for my account; I being for him a greater ſumme out of Caſh, exchange 35. ß. 4. D. the part now drawne, is——	4357	15	—
Remitted unto *Jacke Pudding* at London, £. 177. 14. 2. D. ſterl. for the account of *Govert Golſon* at Hull, the value payd unto *Suſanna Peeters Orphans*, to be re-payd in London by *Jacob van Helſt* upon uſance, and 7. dayes, being the mony of his in my hands, leſſe 19. guilders 4. pen. detained for my proviſion, exchange 35. ß. 4. D. the whole is——	1902	14	4

	Guil.	sti.	pe.
gl. 2091. 9. 4. pen. and is for so much received by my Casheere in full payment, whereof gl. 10. is for forbearance, the summe is——	2091	.9	.4
gl. 2498. 10. 12. pen. for the same taken to my selfe, because I remitted him the same another way, being——	2498	10	12
gl. 10. and is for forbearance of 4580. guilders, allowed mee by agreement, I say——	.. 10	—	—

102. *How to enter the gaines, &c.*

The 5. of April.

gl. 7200. gained by the Silver-fleet, obtained by the Generall *Peeter Pietersson Heyn*; by which meanes each mans Stocke may bee doubled, mine is £. 1200. Flemish, which is——	7200	—	—
gl. 9900. gained, as above, by the Silver-fleet, his Stocke being £. 1650. Flem. so that his Augmentation is——	9900	—	—
gl. 3120. for 60. Peeces, containing 2400. Ells, sould by them unto him, paying now gl. 1200. the rest upon 6. mon. to rebate 3. mon. hence; the whole at 25. stuyvers *per* Elle, is——	3120	—	—
gl. 1200. being by them received in part of the 60. Peeces of Linnen-cloth, the summe is——	1200	—	—

The 13. Dito.

gl. 4357. 15. stuy. being for £. 411. 2. 2. D. sterl. drawne upon him, and for his account: the value in mine own hands, payable at usance, By, and Unto himselfe for my account, I being for him a greater summe out of Cash, exchange 35. 4. the part now drawne, is——	4357	15	—
gl. 1902. 14. 4. pen. for £. 177. 14. 2. D. sterl. remitted for him unto *Jack Pudding* at London by his order, the value payd unto *Susanna Peeters Orphans*, to bee re-payd in London by *Jacob van Holst* upon usance, and 7. dayes, being all his monies in my hands, whereof I detaine gl. 19. 4. pen. for my provision, exchange 35. ß. 4. D. for the Remise, the whole is——	1902	14	.4
gl. 19.—4. pen. for my provision of the Remise of the gl. 1902. 14. 4. pen. is at one *per Centum*——	.. 19	—	.4

Anno 1634 the 19. of Aprill in Amsterdam.	Guil.	sti.	pe.
103: *How to booke a dissolving Company that already is entred in your Bookes.*			
Simon Sands, and *Richard Rakes* dissolve their company, who, for my bookes and endeavour, pay mee 150. Ricks Dollers, at 50. stuyvers, is—— —— —— —— —— ——	.375	—	—

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	Guil.	ti.	pe.
103. *How to booke a dissolving Company, &c.*			
gl.375. being for 150. Ricks Dollers, allowed mee upon the dissolving of their company, for my bookes and endeavour; the same at 50. stuyvers *per* Doller, produceth	375	—	—
gl.375. for the above-named 150. Ricks Dollers allowed mee, my recett at 50. stuyvers *per* Peece, is	375	—	—
gl.1600. allowed mee the 22. of January upon reason there expressed, but now writ backe, the summe is	1600	—	—
gl.4601. 6. 14. pen. for his part of mony by him brought into the company Stocke, lesse gl.198. 13. 2. pen. (arising from the generall in-brought Stocke) being his part of gl.375. allowed me, the remainer is gl.3401. 6. 14.			
More, for gl.1200. received of *Bonaventure Dafforne*, being part of 60. Peeces of Linnen sould to him gl.1200. —	4601	.6	14
gl.2580. for an Assignation payable by dito *Richard*, but now re-charged, being	2580	—	—
gl.2234. 10. stuy. for an Assignation payable by him, but now re-charged, being gl.2234. 10. —			
More, for his part of gl.1920. being a debt made upon his Linnen sould unto the said *Bonaventure*, whereof *Richard Rikes* beareth his share of gl.338. 11. 10. pen. the part here is gl.1581. 8. 6.	3815	18	.6
gl.3633. 13. 2. pen. for his part of mony brought into the company Stocke, lesse gl.176. 6. 14. pen. being his part of gl.375. allowed mee, the remainer is	3633	13	.2
gl.4590. by him brought into company Stocke, and now re-charged againe, being	4590	—	—
gl.1200. by him brought in, as before, being	1200	—	—
	gl.338.		

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	Guil.	sli.	pe.
I have given order unto *Jacke Pudding* at London, to make good upon my account the 398 *l.* 10. *d.* sterl. which I am out of Cash for company account; exchange at 35. *s.* 4. *d.* is——	4219	. 4	14
Ballance Company exchange.			
Received by my Cashcere of *Simon Spell*, by order of the Governour of the West-India-Company, for my part division of advance, at 20 *per Centum*, the summe of——	2880	—	—
And for the Advance of *Jacke Pudding* at London, his principall remaining still good, the summe of——	3960	—	—
The 25. Dito.			
Sould unto *David Darling* my Action in the West-India-Company of this City, being *l.* 2400. Flem at 40. *per Cent* advance, upon 3. and 3. mon. payment, the summe is——	20160	—	—
Remitted			

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	Guil.	Gi.	pe.
gl. 338. 11. 10. pen. for his share of the said debt, arising partly, from his part of advance upon sould Linnen gl. 162. 4. 12. / from his part of my provision gl. 176. 6. 14.	338	11	10
gl. 720. gained by the sale of 60. Peeces	720	—	—
gl. 182. 15. 4. pen. and is for his part of gaines upon the said account, being	. 182	15	. 4
gl. 162. 4. 12. pen. and is for his part of gaines upon the said account, being	. 162	4	12
gl. 10814. 10. stuy. and is for his brought in Stocke writ backe unto his proper credit, being	10814	10	—
gl. 9600. and is for his brought in Stocke, writ backe unto his proper credit, being	9500	—	—
gl. 4219. 4. 14. pen. for £. 398. 10. ß. sterl. ordered him to make good upon my account; I being so much out of Cash for company use: exchange at 35. ß. 4. d. is	4219	. 4	14
gl. 71. 4. 15. pen. being for his halfe of exchange, gained upon the same	71	4	15
gl. 71. 4. 15. pen. for my one halfe of the advance, gained by the Exchange, it being	71	4	15
gl. 2880. and is for so much received by my Casheere of *Simon Snell*, by order of the Governour of the West-India-company of this city, being for my part division of advance, at 20. *per* C. the summe is	2880	—	—
gl. 3960. and is for his part advance, his principall remaining good still; the now received summe for him is	3960	—	—
The 25. Dito.			
gl. 20160. being for my Action of £. 2400. Flem. sould unto him upon 3. and 3. moneths payment; the summe at 40. *per Centum* advance, produceth	20160	—	—
gl. 4352.			

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Remitted unto *Peeter Braſſeur* at Danſick, for our company each ½, Florines 4835. 19. 3. Poliſh, in Bills of *Frederick Barentſon*, payable at 3. weeks ſight, by *Barent Byorne* unto the ſaid *Peeter*, at 200. gros, for each 6. gl. my Caſheeres payment is—— —— —— —— 4352 . 1 8

Shipt unto Danſicke (the Market here being low) by Shipper *Jaſper Snell*, 12. Engliſh Clothes, received the 22. of March, the ſame I have conſigned unto *Peeter Braſſeur*, there to bee ſould for the Owners account, of the which I am to keep booke between both; cuſtome, and other charges payd by my Caſheere, is—— —— 135 . 8 —

The 7. of May.

Received by my Caſheere of *David Darling* the 3000. Florines of the 11. of February, being at 90. D. Flem. gl. 6750. the remainer is for a Bill of Flor. 215. 19. 3. Poliſh, which *Peeter Braſſeur* at Danſicke remitted mee for our company account, each ½, at 202. gros; out of which remiſe, by order of dito *Peeter*, I make good gl. 403. 8. ſtup. unto *Jacke Pudding* at Hambrough; that being *Peeters* gaines upon the ſaid exchange: the whole receit is—— —— —— —— 7476 16 —

Writings received this day from *Jack Pudding* at London, wherein hee ordereth mee to tranſport unto *David Darling* all what belongeth unto the ſaid *Jacke*, which according to his order I effect.

End of the ſecond Waſte-booke.

N°.——B.

1634.

	Guil.	sti.	pe.
gl.4352.1.8.pen. and is for Florines 4835.19.3. Polish, remitted him in Bills of *Frederick Barentson*, payable at 3. weeks sight, unto the said *Peeter* by *Barent Browne*, at 200. gros, for each 6. gl. my Cashieres payment is——	4352	.1	.8
gl.35.8.stup. and is for charges done upon the shipping of 12. Clothes received the 22. of March; shipt, as above, by *Jasper Snell*, unto the said *Peter*, to sell for the account of *Jack Pudding*, because the Market here was low; of which proceedings I am to keep booke between both; customs, and other charges payd by my Cashieere, is—	35	8	—
gl.35.8.stup. and is for the above-named charges, re-writ onely for to cleare the said Cloth account, and discharging Cash, the summe is——	35	.8	—
gl.35.8.stup. re-writ unto his ready-mony account, to be made mee good there presently, in respect of the Reescounter, the said summe is—	35	.8	—
The 7. of May.			
gl.6750. and is for so much by my Cashieere received of *David Darling* for 3008. Florines, delivered unto him the 11. of February, the same at 90.d. Flemish for each Florine produceth——	6750	—	—
gl.726.16.stup. and is for an exchange of Florines 815.19.3. Polish, remitted mee for our company, at 202. gros: the summe now received of *David Darling* produceth——	726	16	—
gl.403.8.stup. and is for so much by order of dito *Peeter* made good upon the said account, that being *Peeters* gaines upon the said exchange, and produceth unto——	403	.8	—
gl.3375. and is for his one halfe of gl.6750. by mee received of *David Darling* for our company use, his part produceth——	3375	—	—
gl.71.4.15.pen. and is for so much payd unto *David Darling* in full of the ready-mony which I had of his in my hands, being the conclude of the said account——	71	.4	15
gl.23250. and is for 3300.£. Flemish, which hee hath in the said company, the same by his order I transport unto *David Darling*, producing——	23250	—	—

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PROCEEDING-LEARNER,

IN the former Waſte-booke you have 78. Titles of (moſt all) ſeverall varieties, each differing from the other, for exerciſe of your beginning; and them again made ſo plain, that a meane capacity may be Maſter of the matter: ſo that your apprehenſion is no way burthened, but rather by the pleaſant paſſages allured forward. In this ſecond Waſte-book is farre more nice matter to worke upon than in the former; ſo that, as your knowledge increaſeth, your Studies occaſions augment a freſh: the more you are experienced in this Bookes proceeding; proceeding you finde new matter to worke upon, for your further experiences augmentation. And having well underſtood the former inſtructions, you may (through Selfe-conceit) ſuppoſe that you are able to manage the Booking of all Trafficking affaires, and ſo to leave your Study. But try your ſtrength upon this ſecond parts paſſages, and you will finde your ability un-able of your ſelfe to under-goe the Taske; therefore cleave cloſe to the Worke untill the full finiſhing, and you ſhall bee able to judge of the

End.

Alphabet,

ALPHABET,

Shewing the Names and Titles of the briefe Contents of each particular Leager-account, arising from this second Waste-booke.

A.

B.

Bancke — fol. 1:
Bonaventure Dufforne, for *Simon Sands*, and *Richard Rakes* — fol. 7:
Ballance — fol. 9:

C.

Cash — fol. 1:
Cambrix-cloth — fol. 2:

D.

David Darling — fol. 4:

E.

Expences Generall — fol. 6:

F.

Franckford Exchange, for the company of *Jacke Pudding* at Himbrough, and mee, each one halfe — fol. 8:

G.

Govert Golston at Hull, his account of commodities — fol. 5:
Dito his account Currant — fol. 5:
Dito his account of Cash — fol. 5:
Governour, and Assistants of the West-India-Company of this City for the proper account of *Jacke Pudding* at London — fol. 8:
Governour, and Assistants of the West-India-Company of this City — fol. 8:

H.

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J.

Jacke Pudding at London my account of Ready-mony	fol.	2
Dito his account of Ready-mony	fol.	2
Dito his account of Rye	fol.	4
Dito his account of Time	fol.	4
Dito my account of Time	fol.	5
Dito my account by him in company	fol.	7
Dito his account in the West-India-company of this City	fol.	8
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X.

Y.

Z.

Now followeth the briefe Contents of each particular Leager account, arising from this second Waste-booke.

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Caſh.

	Debitori					Creditor.				
24	October		27153	8	12	November		68	6	
22	December		18900	7	27	Dito		211	14	
5	January 1634.		1698	8		Dito		76	18	8
	Dito		11332	5		Dito		84		8
31	Dito		1450		3	December		38	6	8
22	March		82	2	15	Dito		362		
	Dito		53	19	22	Dito		356	10	
	Dito		174	6	26	Dito		21	1	
	Dito		79	8	14	January 1634.		13056	19	
29	Dito		2091	9	17	Dito		5160		
	Dito		2498	10	18	Dito		800		
13	Aprill		19		22	Dito		75		
19	Dito		375		31	Dito		15900		
	Dito		2880		6	February		345		
	Dito		3960		10	March		174	6	
7	May		6750		18	Dito		82	2	
	Dito		726	16	22	Dito		15	8	
		Summe	80224	11	25	Aprill		4352	1	8
						Dito		35	8	
					7	May		71	4	15
					8	Dito		38928	5	13
							Summe	80224	11	12

Bancke.

1633.										
24	October		5555	2	11	February 1634.		2218	3	4
					8	May		3336	18	12
							Summe	5555	2	

Rye.

1633.		L.	M.	Sc.				L.	M.	Sc.			
24	October	18	7		1533	15	8	22	January 1634.	18	7		1533	15	8

Wine.

		B.						B.				
24	October	15	1260			22	January 1634.	15	1218		
						8	May		42		
							Summe B	15	1260		

Stocke.

24	October	237	18		24	October		27153	8	
8	May 1634.	68427	7	9		Dito		5555	2	
	Summe	70785	5	9		Dito		1533	15	8
						Dito		1260		
						Dito		2600		
						Dito		440		
						Dito		713	14	8
						Dito		2648	6	8
					8	May 1634.		2888	19	1
							Summe	70785	5	9

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1633. *Voyage to London, consigned for my account to Jacke Pudding.*

24	October				2600			9	January	1634.		6550	
.8	May	1634.			3950								
		Summe gl			6550								

1633. *Cambrix-cloth.*

			Ps						Ps		
24	October		11	440			8	May	1634.	11	440

1633. *Susanna Peeters Orphans.*

24	October			.713	14	8	27	November		6007	.4	
15	November			4685				Dito		.486	10	
	Dito			2080				Dito		.342	15	
20	Dito			5045			.3	December		8764	.5	
20	Dito			4775			.5	January	1634.	1698		8
.2	March	1634.		4580			29	March		2498	10	12
29	Dito			.10				Dito		2091	.9	4
		Summe		21888	14	8			Summe	21888	14	8

1634. *Jacke Pudding at London my account of Ready-mony.*

			L.	sh.	d.					L.	sh.	d.			
24	October		264	16	8	2648	.6	8	31	October	208	.1	2	2309	.9	
.9	January	1634.	385			3850			11	February	1634.	.400			4000	
10	March		270			2700			10	March		.308		10	3511	15
13	Aprill		411	.2	2	4357	15		.8	May		.812	17	8	8128	19
19	Dito		398		10	4219	.4	14		Summe sterl.		1728	19	8	17950	.3
.8	May					.174	16	10								
	Summe sterl.		1728	19	.8	17950	.3									

1633. *Jacke Pudding at London, his account of Ready-mony.*

31	October			2309	.9		24	October		2377	18	
	Dito			.31	.2	8	22	December		6075	.7	
15	December			.362			.5	January	1634.	4000		
26	Dito			222	11		13	Aprill		4357	15	
.5	January	1634.		103	18		19	Dito		.71	.4	15
.2	March			4341	.3	8	19	Dito		3960		
10	Dito			6900				Summe		20842	4	15
22	Dito			.15	8							
29	Dito			6450								
25	Aprill			.35	.8							
.7	May			.71	.4	15						
		Summe		20842	4	15						

1633. *Matthew Masters at Hull, his account of Commodities.*

			K.	D.	C.					K.	D.	C.			
12	November		80	50	20	.68	.6		15	November	.70	25	10	4685		
27	Dito					486	10		20	Dito	.70	25	10	5045		
	Dito		60			.76	18	8		Summe K.	140	50	20	9730		
	Dito					208	.7									
	Dito					8889	18	8								
		Summe K.	140	50	20	9730										

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31	January			100	—	—	31	October 1633.		31	2 8
.8	February			1000	—	—	27	November		60	— —
19	Aprill			1600	—	—	—	Dito		208	.7 —
.8	May			.. 42	—	—	—	Dito		149	.6 8
—	Dito			28880	19	1	.3	December		.87	.7 —
		Summe		31612	19	1	26	Dito		201	10 —
							—	Dito		415	16 —
							18	January	1634.	.43	.8 8
							22	Dito		1600	— —
							.6	February		.480	— —
							11	Dito		.22	.8 —
							—	Dito		1559	.6 12
							.2	March		.212	10 —
							22	Dito		.. 53	19 —
							—	Dito		.. 79	.8 —
							29	Dito		.. 10	— —
							.5	Aprill		7200	— —
							13	Dito		.. 19	— 4
							19	Dito		.375	— —
							—	Dito		.71	.4 15
							—	Dito		2880	— —
							.8	May		3950	— —
							—	Dito		.174	16 10
							—	Dito		1307	10 —
							—	Dito		.403	.8 —
							—	Dito		.337	10 —
							—	Dito		6240	— —
							—	Dito		3450	— —
								Summe gl.		31612	19 1

1633. *Thomas Stern at London, his account Currant.*

27	November			6007	.4	—	15	November		2080	— —
—	Dito			.211	14	—	20	Dito		4775	— —
—	Dito			.. 60	—	—			Summe gl.	6855	— —
—	Dito			.342	15	—					
—	Dito			.84	—	8					
—	Dito			149	.6	8					
		Summe gl.		6855	—	—					

1633. *Matthew Masters at Hull, his account Currant.*

.3	December			8764	.5	—	27	November		8889	18 8
—	Dito			.. 38	.6	8					
—	Dito			.. 87	.7	—					
		Summe gl.		8889	18	8					

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1633. *David Darling.*

27	November			6007	.4	—	27	November			6007	.4	—
26	December			10075	.7	—	22	December			18900	.7	—
—	Dito			10415	—	—	5	January	1634		11332	.5	—
.8	February	1634		.250	—	—	—	Dito			.103	18	—
11	Dito			3834	.12	—	—	Dito			.153	17	—
—	Dito			2218	.3	4	.8	February			1000	—	—
—	Dito			..22	.8	—	11	Dito			607	—	—
25	Dito			2807	.1	8	12	March			2752	.4	12
—	Dito			1020	—	—	—	Dito			.996	.6	8
22	March			4090	18	—	—	Dito			..65	15	8
—	Dito			..10	18	12	—	Dito			..23	13	8
25	Aprill			2016	—	—	.8	May			23500	18	—
		Summe		70911	.9	4			Summe gl.		70911	.9	4

1633. *Jacke Pudding at London, his account of Rye.*

		Lasts.	M.	Sc.					Lasts.	M.	Sc		
15	December	40			362	—	—	15	December			362	—
22	Dito	.2	.9		10075	.7	—	22	Dito	42	.9	10075	.7
—	Dito				..21	.1	—	26	Dito			.221	1
—	Dito				.201	10	—		Summe Lasts	42	.9	10659	18
	Summe Lasts	42	.9		10659	18	—						

1633. *Jacke Pudding at Hambrough, his account of Ready-mony.*

22	December			356	10	—	22	December			12825	—	—
26	Dito			415	16	—	.5	January	1634		7590	—	—
.5	January	1634		153	17	—	31	Dito			1350	—	—
—	Dito			13066	19	—	.6	February			.590	—	—
—	Dito			..43	.8	8	.2	March			1250	—	—
22	Dito			3700	.5	3	.7	May			.403	.8	—
31	Dito			1250	—	—	—	Dito			3375	—	—
—	Dito			..37	10	—			Summe		27383	.8	—
.6	February			..37	10	—							
11	Dito			1784	18	5							
.8	May			6536	14	—							
		Summe gl.		27383	.8	—							

1633. *Jacke Pudding at Hambrough, his account of Time.*

22	December			12825	—	—	22	December			30415	—	—
.5	January	1634		7590	—	—							
		Summe		30415	—	—							

1633. *Jacke Pudding at London, his account of Time.*

22	December			6075	.7	—	22	December			10075	.7	—
.5	January	1634		4000	—	—	10	March	1634		6900	—	—
22	February			.900	—	—			Summe		16975	.7	—
25	Dito			6000	—	—							
		Summe		16975	.7	—							

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		L.	sh.	d.						L.	sh.	d.	
.9	January	655			6550		.9	January		385			3850
							10	March		270			2700
									Summe	.655			6550

Richard Warbirton at Hull, his account of Lead.

1634.		Ps.					1634.		Ps.			
14	January	231		.174	.6	25	February	.231		2807	.1	8
22	March			.65	15	8						
—	Dito			.79	.8							
—	Dito			2487	12							
	Summe	231		2807	.1	8						

Richard Warbirton at Hull, his account of Caſh.

1634.						1634.					
14	January		174	.6	14	January		.174	6		
22	March		2752	.4	12	.2 March		.79	.8		
	Summe		2926	10	12	Dito		174	6		
						29 Dito		2498	10	12	
						Summe		2926	10	12	

Govert Golſton at Hull, his account of Commodities.

1634.		D.	K.			1634.		D.	K.		
17	January	20	40	1880	25	February		10	20	1020	
—	Dito			.82	.2	Dito		10	20	106-	10
22	March			.23	13 8		Summe	20	40	2087	10
—	Dito			.25	.1 4						
—	Dito			.53	19						
—	Dito			22	14 4						
	Summe	20	40	2087	10						

Govert Golſton at Hull, his account Currant.

1634.						1634.					
13	Aprill		1902	14	4	17	January		1880		
						22	March		22	14	4
							Summe		1902	14	4

Govert Golſton at Hull, his account of Caſh.

1634.						1634.					
17	January		.82	.2	17	January		82	.2		
22	March		996	.6 8	22	March		53	19		
—	Dito		1042	.8 12	—	Dito		82	.2		
	Summe		2120	17 4	13	Aprill		1902	14	4	
							Summe		2120	17	4

Linnen for the Company of Jacke Pudding at Hambrough, and mee, each one halfe.

		Ps.						Ps.			
22	January	258	5160		31	January		58	1450		
.6	February		.480			Dito		50	1250		
—	Dito		.360		.6	February		100	2000		
	Summe Peeces	258	6000		—	Dito		.50	1300		
							Summe	258	6000		

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1634. *Rye in company, one third for Jacke Pudding at Hambrough, and two thirds for mee.* Fol. 6.

		L.	M.							L.	M.			
22	January	18	.7	1533	15	8	11	February		18	.7	3834	.8	12
11	February			1559	.6	12								
—	Dito			.741	6	8								
	Summe L.	18	.7	3834	8	12								

1634. *Wine for the company of Jack Pudding at Hambrough, and me, each one halfe.*

		B.							B.			
22	January	15	1218			.8	May		15	1218		

1634. *Jacke Pudding at Hambrough, his account by mee in Company.*

31	January	1350			22	January	3700	.5	3
.6	February	.590			.6	February	..37	10	
.2	March	1250			—	Dito	.360		
.7	May	3375			11	Dito	741	.6	8
.8	Dito	.609			—	Dito	1784	18	5
	Summe	7174			.2	March	.212	10	
					.8	May	.337	10	
						Summe	7174		

1634. *Simon Sands, and Richard Rakes in Company, their account of Profit and Losse.*

22	January	1600			19	Aprill	1600		
19	Aprill	.375			—	Dito	.720		
—	Dito	182	15	4		Summe	2320		
—	Dito	162	.4	12					
	Summe	2320							

1634. *Expences Generall.*

31	January	800			31	January	100		
18	March	345			—	Dito	.37	10	
	Summe	1145			.6	February	.37	10	
					.8	Dito	250		
					18	March	720		
						Summe	1145		

1634. *Voyage to London, consigned to Jacke Pudding, being in Company for Jacke Pudding at Hambrough and mee, each one halfe.*

6	February	2000			.2	March	2500		
—	Dito	..75							
2	March	.212	10						
—	Dito	.212	10						
	Summe	2500							

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Fol. 7. *Jacke Pudding at London, my account by him in Company.*

. 6	February			1300	—	—	18	March		5145	—
—	Dito			.. 37	10	—					
. 2	March			2500	—	—					
. 8	May			1307	10	—					
			Summe	5145	—	—					

1634. *Simon Sands, and Richard Rakes, their Company Stocke.*

10	March			. 585	10	—	. 8	February		11400	—
19	Aprill			10814	10	—	—	Dito		7800	—
—	Dito			9600	—	—	. 2	March		1800	—
			Summe gl.	21000	—	—			Summe	21000	—

1634. *Simon Sands his account Proper.*

. 8	February			11400	—	—	10	March		3602	—
25	Dito			1067	10	—	—	Dito		2400	—
19	Aprill			4681	. 6	14	—	Dito		2580	—
—	Dito			2580	—	—	—	Dito		2234	10
—	Dito			3815	18	6	—	Dito		. 585	10
			Summe	23464	15	4	22	March		1042	. 8 12
							—	Dito		.. 25	. 1 4
							19	Aprill		. 182	15 4
							—	Dito		10814	10 —
									Summe	23464	15 4

1634. *Richard Rakes his account Proper.*

. 8	February			7800	—	—	. 2	March		3810	—
. 2	March			1800	—	—	—	Dito		1200	—
10	Dito			2580	—	—	—	Dito		4590	—
19	Aprill			3633	13	2	19	Aprill		2580	—
—	Dito			4590	—	—	—	Dito		. 162	. 4 12
—	Dito			1200	—	—	—	Dito		9600	—
—	Dito			. 338	11	10			Summe gl.	21942	. 4 12
			Summe gl.	21942	. 4	12					

1634. *Bonaventure Dafforne for Simon Sands, and Richard Rakes.*

10	March			2234	10	—	. 5	Aprill		1200	—
. 5	Aprill			3120	—	—	19	Dito		3815	18 6
			Summe	5354	10	—	—	Dito		. 338	11 10
									Summe gl.	5354	10 —

1634. *Peeter Brasseur at Danzicke, my account by him in Company.*

			Flor.							Flor.			
11	February		4080	—	—	4000	—	—	. 2	March	4100	—	—	4341 . 3 8
25	Aprill		4835	19	. 3	4352 . 1	8		22	Dito	4000	—	—	4990 18 —
. 7	May		—	—	—	. 403	. 8	—	. 7	May	. 815	19	3	. 726 16 —
. 8	Dito		—	—	—	. 402	. 8	—						
		Summe Flor.	8915	19	. 3	9158	17	8		Summe Flor.	8915	19	. 3	9158 17 8

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		Flor.	K.	D.				Flor.	K.	D.	
11	February	3000	—	—	6975	—	7 May	3000	—	—	6750
.8	May				.337	10					
	Dito				.337	10					
	Summe Flor.	3000	—	—	6750	—					

1634. *Stocke particular in the West-India Company of this City.*

		L.	sh.	d.				L.	sh.	d.	
22	Febtruary	1000	—	—	6000	—	25 Aprill	2400	—	—	20160
18	March	.200	—	—	.720	—					
.5	Aprill	1200	—	—	7200	—					
.8	May				6240	—					
	Summe L.	2400	—	—	20160	—					

1634. *Governour, and Assistants of the West-India-Company of this City for the Proper account of Jacke Pudding at London.*

		L.	sh.	d.				L.	sh.	d.	
10	March	150	—	—	900	—	.7 May	3300	—	—	23250
29	Dito	1500	—	—	12450	—					
.5	Aprill	1650	—	—	9900	—					
	Flem. L.	3300	—	—	23250	—					

1634. *Governour, and Assistants of the West-India-Company of this City.*

10	March	15900	—	—			22	February	6000	—	—
								Dito	.900	—	—
							25	Dito	9000	—	—
								Summe	15900	—	—

1634. *Jacke Pudding at London, his account in the West-India-Company of this City.*

		L.	sh.	d.				L.	sh.	d.	
.7	May	3300	—	—	23250	—	25	February	1000	—	—	6000
							10	March	.150	—	—	.900
							29	Dito	.500	—	—	6450
							.5	Aprill	1650	—	—	9900
								Summe Flem. L.	3300	—	—	23250

1634. *Stock in the West-India-Company of this City, being two thirds for Jacke Pudding at London, and one third for mee.*

		L.	sh.	d.				L.	sh.	d.	
25	February	1500	—	—	9000	—	29 March	1500	—	—	12450
.8	May				3450	—					
	Flem. L.	1500	—	—	12450	—					

1634. *Simon Sands, and Richard Rakes, their Voyage to Hambrough, consigned to William Wilson.*

.2	March				4590	—	19	Aprill			4590

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Jacke Pudding at London, his account by mee in Company. 1634.

		L.	sh.	d.				L.	sh.	d.
10	March	308	—	10	3511	15	—	2 March	400	—	—	4580	—	—
18	Dito	490	—	—	5145	—	—	19 Aprill	398	—	10	4219	4	14
19	Aprill	—	—	—	71	4	15	Summe fter. L.	798	—	10	8799	4	14
—	Dito	—	—	—	71	4	15							
	Summe fter. L.	798	—	10	8799	4	14							

1634. *Simon Sands, and Richard Rakes, their Caſh.*

2	March	—	—	—	3810	—	—	19	Aprill	—	—	—	375	—	—
10	Dito	—	—	—	3600	—	—		Dito	—	—	—	4601	6	14
5	Aprill	—	—	—	1200	—	—		Dito	—	—	—	3633	13	2
		Summe	—	—	8610	—	—			Summe	—	—	8610	—	—

1634. *Simon Sands, and Richard Rakes, their Bancke.*

2	March	—	—	—	1200	—	—	19	Aprill	—	—	—	1200	—	—

1634. *Simon Sands, and Richard Rakes, their Linnen.*

			Aun.	Ps						Aun.	Ps			
10	March	—	2400	60	2400	—	—	5	Aprill	2400	60	3120	—	—
19	Aprill	—	—	—	720	—	—							
		Summe	2400	60	3120	—	—							

1634. *Jacke Pudding at London, his account of Engliſh-Cloth.*

			Ps							Ps			
22	March	—	12	15	8	—	22	March	—	—	15	8	—
25	Aprill	—	—	35	8	—	25	Aprill	—	12	35	8	—
	Summe Peeces		12	50	16	—		Summe Peeces		12	50	16	—

1634. *Richard Warbirton at Hull, his account Currant.*

29	March	—	—	2498	10	12	22	March	—	—	10	18	12
								Dito	—	—	2487	12	—
								Summe	—	—	2498	10	12

1634. *Jacke Pudding at London, his account at Danſicke in the Adminiſtration of Peeter Braſſeur.*

25	Aprill	—	—	—	35	8	—	25	Aprill	—	—	—	35	8	—

1634. *Ballance.*

8	May	—	—	23500	18	—	8	May	—	—	—	6536	14	—
—	Dito	—	—	8128	19	—	—	Dito	—	—	—	609	—	—
—	Dito	—	—	4400	—	—	—	Dito	—	—	—	68407	7	9
—	Dito	—	—	1218	—	—					Summe	75553	1	9
—	Dito	—	—	3336	18	12								
—	Dito	—	—	3892	5	13								
		Summe	—	75553	1	9								

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HERE
FOLLOWETH
THE
FACTOR-BOOKE.
ANNO 1634
IN
AMSTERDAM.

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	Guil.	ſti.	pe.

Matthew Maſters at Hull, his account of Devonſhire-Kerſies, is Debitor, for charges of 60. Peeces, received by Shipper *Jacob Snell*, Maſter of the Blacke-Cocke of Sardam: to wit.

20. Peeces of Blew-liſts, A.B. coſt 30.ſh. ſterlings.
20. Dito——Red-liſts, B.C. coſt 39.ſh. ſterlings.
20. Dito—— —— ——C.D. coſt 40.ſh. ſterlings.

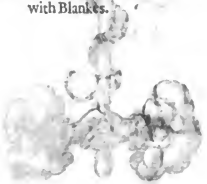
Cuſtome, at 3 ½ ſtuyvers, is—— —— —gl. 9.15.—
Freight, at 7 ½ ſtuyvers, is—— —— —gl.22.10.—
Averige payd for my part—— —— —gl. 1.12. 8.
Piloc, Prime, and Pale-mony—— —— —gl.—.18. 8.
Lighteridge from the Hoye—— —— —gl.—.17.—
Boatage, and Porterage to the Ware-houſe—— —gl.—.15.—
Brokeridge, at ½ ſtuyv. for each 6.gl.—— —gl. 9.17.— .46 .5 —

Ware-houſe-roome, at 1.ſtuyver *per* Peece—gl. 3.—.— } 50 .8 —
Proviſion, at 2.*per Cent.* is—— —— —gl.47. 8.— }
More, for the Neat remainer due to him, and made good unto the account of dito *Matthew* upon the dayes of their Sales, as by the account may appeare, being—— —— —— —— —— 2154 17 —

Summe— gl. 2251 10 —

Many men tranſport no part of charges into the Leager, untill the ſame bee wholly finiſhed; and that is done for the avoiding of writing: yet they enter the parcell upon the date of the receit thereof both into their Journall, & Leager, leaving a Blanck for the mony.

I commend it not; for the Caſh-booke cannot bee tranſported to new leaves, but likewiſe with Blankes.



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		Guil.	ſti.	pe.
	Matthew Maſters at Hull, his account of Devonſhire-Kerſies, is Creditor, for the enſuing Sales: viz.			
15	Dito—To *Suſanna Peeters Orphans* upon 6.moneths diſcount, Broker, *Thomas Loan.*			
	10.Peeces of Blew-liſts, A.B. at 36.— —gl.360.—.—			
	10.Dito—of Red-liſts, B.C. at 38.— —gl.380.—.—			
	10.Dito—of Red-liſts, C.D. at 40.— —gl.400.—.—			
	30.Kerſies amount upon 6.moneths time to—gl.1140.—.—			
	Diſcount for 6.mon. at 1.ſtuyver *per* gl. is—gl. 57. Reſt	1083	—	—
20	November–To the ſaid *Orphans*, upon 6.moneths diſcount 3 Broker, *Jooſt Lambertſon.*			
	10.Peeces of Blew-liſts, A.B. at 38.ſh.— —gl. 380.—.—			
	10.Dito—of Red-liſts, B.C. at 40.— —gl. 400.—.—			
	10.Dito—of Red-liſts, C.D. at 45.— —gl. 450.—.—			
	30.Kerſies, producing upon 6.moneths time—gl.1230.—.—			
	Diſcount, at one ſtuyver *per* gl. is— —gl. 61.10.Reſt	1168	10	—
	Summe— gl.	2251	10	—

Thus doe ſome men frame their Factor-accounts, deducting the Diſcount in the Credit-ſide, becauſe the Debit-ſide runnes deepeſt in reſpect of the diverſity of the charges; as partly *per Contr.* may appeare: and if the Diſcounts were charged in Debit, they would runne farre deeper. Each his pleaſure.

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		Guil.	ſti.	pe.
	Thomas Stern at London, his account of Merchandizes, is Debitor, for charges of 120. Kerſies, and 83. Dozens, received by the Allathia of London, *William Crew*, Maſter, to wit.			
	40. Kighlyes, D.E. 19. yards, coſt 25. ſh. ſterlings.			
	40. Dito —— E. F. 18. yards, coſt 26. ſh. ſterlings.			
	40. Dito —— F. G. 19. yards, coſt 27. ſh. ſterlings.			
	83. Dozens —— —— —— coſt 42. ſh. ſterlings.			
	Cuſtome, at 3. ſtuyvers *per* Peece, is —— —— gl. 18. —. —			
	Freight of Dozens, at 4 ½ ſtuyvers —— —— gl. 18. 13. 8.			
	Freight of Kerſies, at 2 ½ ſtuyvers —— —— gl. 15. —. —			
	Pilotage, Prime, and Pale-mony —— —— —— gl. 1. 17. —			
	Boatage, and Laborours to Ware-houſe —— —— gl. 1. 19. —			
		55	9	8
15	Dito — Diſcount of gl. 2080. to *Suſanna Peeters Orphans* —— —	104	—	—
20	Dito — Diſcount of gl. 4775. to *Suſanna Peeters Orphans* —— —	238	15	—
	Brokeridge, at ½ ſtuyver for each 6. gl. —— —— gl. 28. 11. —			
	Ware-houſe-room of Kerſies, at 1. ſtuy. *per* Peece gl. 6. —. —			
	Ware-houſe-room of Dozens, at 1 ½ ſtuy. *per* Pee. gl. 6. 4. 8.			
	Proviſion of Sales, at 2. *per Cent.* —— —— gl. 137. 2. —			
		177	17	8
	More, for the Netto remainer of this account, being already upon the dayes of their Sales made good unto his account, being —— ——	6278	18	—
	Summe — gl.	6855	—	—

		Guil.	ſti.	pe.
	Thomas Stern at London, his account of Merchandizes, is Creditor for the enſuing Sales.			
15	Dito. To *Suſanna Peeters Orphans*, at 6. moneths diſcount; Broker, *Thomas Loan*.			
	40. Kighleys, D.E. at 25. gl. is —— gl. 1000.			
	40. Dito —— F.G. at 27. gl. is —— gl. 1080.	2080	—	—
20	Dito. To the ſaid *Orphans*, at 6. moneths diſcount; Broker, *Jooſt Lambertſon*.			
	40. Kighleys, E.F. at 26. gl. is —— gl. 1040.			
	83. Dozens —— at 45. gl. is —— gl. 3735.	4775	—	—
	Summe — gl.	6855	—	—

In forme, as this, ought each parcell of received goods to be entred, in reſpect of each particular Charges, and Sales; and ſo with the Owners Running account, to bee ſent unto him, the which will bee very acceptable: for then at home hee can ſee what is gained or loſt by each particular parcell.

		Guil.	ſti.	pe.
	Matthew Maſters at Hull, his account of commodities, is Debitor.			
12	November—for charges done upon 80. Kerſies, 50. Dozens, and 20. Engliſh clothes, received by *John Dickinſon*, Maſter of the Gray-hound of Hull, to wit.			
	40. Kighleys, M.R. coſt 29. ſh. ſterlings.			
	40. Dito——L. T. coſt 31. ſh. ſterlings.			
	Cuſtome of Kerſies, at 3. ſtuyvers——gl. 12.—.—			
	Freight of Kerſies, at 3. ſtuyvers——gl. 12.—.—			
	Freight of Dozens, at 4½ ſtuyvers——gl. 11. 5.—			
	Freight of Clothes, at 8. ſtuyvers——gl. 8.—.—			
	Prime, Pale, and Fire-mony——gl. 2. 15.—			
	Averige, and Pilotage——gl. 15.—.—			
	Boatage, and Porterage——gl. 7. 6.—			
15	Dito—Tranſported to the account of dito *Matthew*, fol.—	68	.6	—
20	Dito—Tranſported to the account of dito *Matthew*, fol.—	3545	—	—
	Brokeridge, at ½ ſtuyv. for each 6. gl. fol.—	3815	—	—
	Ware-houſe-roome of Kerſies, at 1. ſtuyver *per* Peece——gl. 4.—.—	..30	13	8
	Of Dozens, at 1½ ſtuyver——gl. 3.15.—			
	Of Clothes, at 3. ſtuyvers——gl. 3.—.—			
	Proviſion, at 2 *per Cent.* for Sales——gl. 147. 4. ſo.			
	Summe— gl.	: 157	19	—
		7616	18	8

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		Guil.	ſti.	pe.
	Matthew Maſters at Hull, his account of commodities is Creditor.			
12	November—for charges tranſported out of the Debit of his account to Leager fol.——	68	. 6	—
15	Dito—ſould to *Suſanna Peeters Orphans* upon 6. moneths diſcount, Broker, *Thomas Loane* 20. Kighlies——M.R. at 29.——gl. 580. 20. Dito——L.T. at 31.——gl. 620. 28. Dozens——at 45.——gl. 1125. 10. Clothes——at 122.——gl. 1220.	3545	—	—
20	Dito—ſould to *Suſanna Peeters Orphans* upon 6. moneths diſcount, Broker, *Jooſt Lambertſon.* 20. Kighlies——M.R. at 29.——gl. 580. 20. Dito——L.T. at 31.——gl. 620. 25. Dozens——at 45.——gl. 1125. 10. Clothes——at 149.——gl. 1490.	3815	—	—
—	Dito—for charges in Debit of this account tranſported to the Leager fol.——	188	12	8
	Summe—	gl. 7616	18	8

The former Inſtances upon Folio 1. and 2. are true Copies of accounts, as they ought to bee ſent to the Owners;

But
This forme here upon Folio 3. is the true Carriage of a Factor-booke, though it have more writing than the former.

Againe,
Thus will your accounts of commodities be in your Leager, when you keep for any man, for whom you deale, an account of Time, and Ready-mony.

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		Guil.	ft.	pe.
	Jacke Pudding at Hambrough, his account of Merchantdize, is Debitor.			
15	December, for charges of 6. Bales of Pepper, and 4. Barrells of Couchanille, received by *Peeter Claſon* Viſcher, to ſell for the account of dito *Pudding*: to wit, 6. Bales, N°. 11. 12. 13. 14. 15. 16. 4. Barrels, N°. 17. 18. 19. 20.			
	Freight of the above-ſaid —— gl. 130. 7. —			
	Prime, Pale, Pilotage, and Firing —— gl. 50. 3. —			
	Searchers, Toll, and Cuſtome —— gl. 75. 15. —			
	Lightrige, and Laborours —— gl. 15. 5. —			
22	Dito. Brokage, at ½ *per Cent.* Flem. —— gl. 85. — —			
		356	10	—
	Ware-houſe-roome —— gl. 7. 10.			
	Proviſion at 2 *per Cent.* —— gl. 408. 6.	415	16	—
26	Dito. Tranſported to the account of the ſaid *Jacke Pudding* upon fol. . and ——	20415	—	—
	Summe — gl.	21187	. 6	—

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		Guil.	ſti.	pe.
	Jacke Pudding at Humbrough, his account of Merchandiſe, is Creditor.			
22	December–ſould to *Chriſtopher Prume*, whereof hee now payeth gl. 12825. and the reſt at 2 moneths: Broker, *Jooſt Lambertſon.*			
	6. Bales of Brafill Pepper.			
	Groſſe—2345. lb.			
	Tarre— 45. lb.			
	Netto, 2300. lb. at 11. ſh. is gl. 7590.			
	4. Barrells of Couchaneille Meſtica	20415	—	—
	N°. &c. Netto 475. lb. at 90. ſh. is gl. 12825.			
—	Dito for charges carried to the account of the ſaid *Jacke Pudding*, being as in Debit—	772	.6	—
	Summe— gl.	21187	.6	—

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TO THE
ART-ASPIRING-YOUTH.

Studious Affected-Friends,

Having learned of my Father ſome Rudiments *of Arithmeticke (to reckon from my birth-yeare untill now; 4. times 4. yeares) emboulden my ſelfe to adde unto my Fathers Booke of Accounts foure Tables, whoſe order of working (to my knowledge) is not extant; the ſame being made ſo plaine, that a meane capacity may inſtantly conceive the method thereof.*

The firſt Table ſheweth the way how *to find* what *the* Principall *and ſimple* Intereſt *of any* Given, *or* Taken *ſumme will bee at the agreed times end; the ſame being entred ſo plainly, that it is a meanes to informe the Needfull hereof, how to caſt up their Intereſts themſelves; and is likewiſe a direction for the examining of other mens acted paſſages.*

The ſecond Table ſheweth how *to finde the ſimple* Intereſt onely, *and is as a proofe of the former.*

The third Table ſheweth directly the way of working, *to finde the* Ready-mony onely, *that wee are to* receive, *or* pay, *upon Rebatement by way of ſimple Intereſt, after* Price *and* Time *of each, as by the particular Tables ſhall appeare.*

The fourth Table leadeth (as by the hand) how *to find the* Rebatement only, *of any* Principall *that ſhall bee rebated by way of ſimple Intereſt, after* Price *and* Time, *as in the Table; and unto each Table is added by Inſtances the manner of working the ſame: being very uſefull, and commodious for Merchants, and others that are deſirous to bee confident in their owne knowledge, as concerning the caſting of Intereſt, and Rebatements themſelves.*

Two other ſummes have I added; the one is in Numeration, *craving therein your Aide, how to give it a pleaſanter* Nomination; *the other is in* Multiplication, *with the leſſer Denominations, as Pounds, Shillings, Pence, &c. Herein,*

After due Conſideration,
Deſiring your Approbation,
Or better Explication.

And when time addeth unto my young yeares further Apprehenſions enlargement, I then entend a further Exerciſe in the ſame for them that (with mee) deſire to bee better acquainted with this Arts-knowledge.

Your Affectioned,

JOHN DAFFORNE.

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This first Table *sheweth the way* how to finde the Principall, *and* Interest joyntly, *of any* Given, *or* Taken *summe.*

Interest *per* C.	Mon.	Divis.	Mult.
L. 5	½	960	961
	¼	480	481
	⅛	320	321
	1	240	241
	2	120	121
	3	.80	.81
	4	.60	61
	5	.48	49
	6	.40	41
	7	240	247
	8	.30	.31
	9	.80	.83
	10	.24	.25
	11	240	251
	12	.20	.21

Interest *per* C.	Mon.	Divis.	Mult.
L. 5½	½	6400	6407
	¼	3200	3207
	⅛	6400	6421
	1	1600	1607
	2	.800	.807
	3	1600	1621
	4	.400	.407
	5	.320	.327
	6	.800	.821
	7	1600	1649
	8	.200	.207
	9	1600	1663
	10	.160	.167
	11	1600	1677
	12	.400	.421

Interest *per* C.	Mon.	Divis.	Mult.
L. 5½	½	9600	9611
	¼	4800	4811
	⅛	3200	3211
	1	2400	2411
	2	1200	1211
	3	.800	.811
	4	.600	.611
	5	.480	.491
	6	.400	.411
	7	2400	2477
	8	300	.311
	9	.800	.833
	10	.240	.251
	11	2400	2521
	12	.200	.211

Interest *per* C.	Mon.	Divis.	Mult.
L. 5½	½	19200	19223
	¼	9600	9623
	⅛	6400	6423
	1	4800	4823
	2	2400	2423
	3	1600	1623
	4	1200	1223
	5	.960	.983
	6	.800	.823
	7	4800	4961
	8	.600	623
	9	1600	1669
	10	.480	.503
	11	480	5053
	12	.400	.423

	Mon.	Divis.	Mult.
6	½	800	801
	¼	400	401
	⅛	800	803
	1	200	201
	2	100	101
	3	200	203
	4	.50	.51
	5	.40	.41
	6	100	103
	7	200	207
	8	.25	.26
	9	200	209
	10	.20	.21
	11	200	211
	12	.50	.53

	Mon.	Divis.	Mult.
6½	½	768	769
	¼	384	385
	⅛	256	257
	1	192	193
	2	.96	.97
	3	.64	.65
	4	.48	.49
	5	192	197
	6	.32	.33
	7	192	199
	8	.24	.25
	9	.64	.67
	10	.96	101
	11	192	203
	12	.16	.17

	Mon.	Divis.	Mult.
6½	½	9600	9613
	¼	4800	4813
	⅛	3200	3213
	1	2400	2413
	2	1200	1213
	3	.800	.813
	4	.600	.613
	5	.480	.493
	6	.400	.413
	7	2400	2491
	8	.300	.313
	9	.800	.839
	10	.240	.253
	11	2400	2543
	12	.200	.213

	Mon.	Divis.	Mult.
6½	½	6400	6409
	¼	3200	3209
	⅛	6400	6427
	1	1600	1609
	2	.800	.809
	3	1600	1627
	4	.400	.409
	5	.320	329
	6	.800	.827
	7	1600	1663
	8	.200	.209
	9	1600	1681
	10	.160	.169
	11	1600	1699
	12	.400	.427

	Mon.	Divis.	Mult.
7	½	4800	4807
	¼	2400	2407
	⅛	1600	1607
	1	1200	1207
	2	.600	.607
	3	.400	.407
	4	.300	.307
	5	.240	.247
	6	.200	.207
	7	1200	1249
	8	.150	.157
	9	.400	.421
	10	.120	.127
	11	1200	1277
	12	.100	.107

	Mon.	Divis.	Mult.
7½	½	19200	19229
	¼	9600	9629
	⅛	6400	6429
	1	4800	4829
	2	2400	2429
	3	1600	1629
	4	1200	1229
	5	.660	.989
	6	.800	.829
	7	4800	5003
	8	.600	.629
	9	1600	1687
	10	.480	.509
	11	4800	5119
	12	.400	.429

	Mon.	Divis.	Mult.
7½	½	640	641
	¼	320	321
	⅛	640	643
	1	160	161
	2	.80	.81
	3	160	163
	4	.40	.40
	5	.32	.33
	6	.80	.83
	7	160	167
	8	.20	.21
	9	160	169
	10	.16	.17
	11	160	171
	12	.40	.43

	Mon.	Divis.	Mult.
7½	½	19200	19231
	¼	9600	9631
	⅛	6400	6431
	1	4800	4831
	2	2400	2431
	3	1600	1631
	4	1200	1231
	5	.960	.991
	6	.800	.831
	7	4800	5017
	8	.600	.631
	9	1600	1693
	10	.480	.511
	11	4800	5141
	12	.400	.413

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Interest per C.	Mon.	Divis.	Mult.
L. 8	1/2	600	601
	1/4	300	301
	1/8	200	201
	1	150	151
	2	.75	.76
	3	.50	.51
	4	75	.77
	5	30	.31
	6	25	.26
	7	150	157
	8	.75	79
	9	50	53
	10	15	16
	11	150	161
	12	.25	.27

Interest per C.	Mon.	Divis.	Mult.
L. 8 1/4	1/2	6400	6411
	1/4	3200	3211
	1/8	6400	6433
	1	1600	1611
	2	.800	.811
	3	1600	1633
	4	.400	.411
	5	.320	.331
	6	.800	.833
	7	1600	1677
	8	.200	211
	9	1600	1699
	10	.160	.171
	11	1600	1721
	12	.400	.433

Interest per C.	Mon.	Divis.	Mult.
L. 8 1/2	1/2	9600	9617
	1/4	4800	4817
	1/8	3200	3217
	1	2400	2417
	2	1200	1217
	3	.800	.817
	4	.600	617
	5	.480	.497
	6	.400	.417
	7	2400	2519
	8	300	.317
	9	800	851
	10	240	257
	11	2400	2587
	12	.200	.217

Interest per C.	Mon.	Divis.	Mult.
L. 8 3/4	1/2	6400	6411
	1/4	3200	3211
	1/8	6400	6433
	1	1600	1611
	2	.800	.811
	3	1600	1633
	4	.400	.411
	5	.320	.331
	6	.800	.833
	7	1600	1677
	8	.200	211
	9	1600	1699
	10	.160	.171
	11	1600	1721
	12	.400	.433

Interest per C.	Mon.	Divis.	Mult.
9	1/2	1600	1603
	1/4	.800	.803
	1/8	1600	1609
	1	.400	.403
	2	.200	.203
	3	.400	.409
	4	.100	.103
	5	.80	.83
	6	.200	.209
	7	.400	.421
	8	.50	.53
	9	.400	.427
	10	.40	.43
	11	.400	.433
	12	.100	.109

Interest per C.	Mon.	Divis.	Mult.
9 1/4	1/2	19200	19237
	1/4	9600	9637
	1/8	6400	6437
	1	4800	4837
	2	2400	2437
	3	1600	1637
	4	1200	1237
	5	.960	.997
	6	.800	.837
	7	4800	5059
	8	.600	.637
	9	1600	1711
	10	.480	517
	11	4800	5207
	12	.400	437

Interest per C.	Mon.	Divis.	Mult.
9 1/2	1/2	9600	9619
	1/4	4800	4819
	1/8	3200	3219
	1	2400	2419
	2	1200	1219
	3	.800	.819
	4	.600	.619
	5	.480	.499
	6	.400	.419
	7	2400	2533
	8	.300	.319
	9	.800	.857
	10	.240	.259
	11	2400	2609
	12	.200	.219

Interest per C.	Mon.	Divis.	Mult.
9 3/4	1/2	6400	6413
	1/4	3200	3213
	1/8	6400	6439
	1	1600	1613
	2	.800	.813
	3	1600	1639
	4	.400	.413
	5	.320	.333
	6	.800	.839
	7	1600	1691
	8	.200	.213
	9	1600	1717
	10	.160	.173
	11	1600	1743
	12	.400	.439

Interest per C.	Mon.	Divis.	Mult.
10	1/2	480	481
	1/4	240	241
	1/8	160	161
	1	120	121
	2	.60	.61
	3	.40	.41
	4	.30	.31
	5	.24	.25
	6	.20	.21
	7	120	127
	8	.15	.16
	9	.40	.43
	10	.12	.13
	11	.120	131
	12	.10	.11

Interest per C.	Mon.	Divis.	Mult.
10 1/4	1/2	19200	19241
	1/4	9600	9641
	1/8	6400	6441
	1	4800	4841
	2	2400	2441
	3	1600	1641
	4	1200	1241
	5	.960	1001
	6	.800	.841
	7	4800	5087
	8	.600	.641
	9	1600	1723
	10	.480	.521
	11	4800	5251
	12	.400	.441

Interest per C.	Mon.	Divis.	Mult.
10 1/2	1/2	3200	3207
	1/4	1600	1607
	1/8	3200	3221
	1	.800	.807
	2	.400	.407
	3	.800	821
	4	.200	.207
	5	.160	.167
	6	.400	.421
	7	.800	.849
	8	.100	.107
	9	.800	.863
	10	.80	.87
	11	.800	877
	12	.200	.221

Interest per C.	Mon.	Divis.	Mult.
10 3/4	1/2	19200	19243
	1/4	9600	9643
	1/8	6400	6443
	1	4800	4843
	2	2400	2443
	3	1600	1643
	4	1200	1243
	5	.960	1003
	6	.800	.843
	7	4800	5101
	8	.600	.643
	9	1600	1729
	10	.480	.523
	11	4800	5273
	12	.400	.443

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UNDAUNTED ART-DESIRERS,

ALthough I have entred the Table in forme as before, yet there wanteth an Explication of the ſame: True it is, the compleat Body is there, but the *Anatomizing* is not begun: now to that.

Suppoſe L.100. to bee put forth at ſimple Intereſt upon 7. moneths, at 10. *per Centum*: What will *Principall* and *Intereſt joyntly* bee at the end of 7. moneths? *Facit* L.105. 16. 8. d. But how to finde this by the Table? Looke for Price 10. *per Cent.* and there againe for 7. moneths; and you ſhall finde for Multiplyer 127. and 120. for Diviſor: Multiply your L.100. by 127. and divide the multiplyed ſumme by 120. your *Facit* will appeare to bee as above: doe the like with all other.

Example for this.

If 120. Diviſor, augment to 127. Multiplyer: What will *pro rato*, L.100. increaſe unto?

THE RULE.

120. 127. 100. — 12700. — 635 (105. L. 16. 8. d. for *Facit*
666

6. Diviſor 635. to bee divided.
5. L. remainer, multiplyed by 44
20. is 100. divided againe by 6. are 16. ſh. thus 80 (16. ſh. and
66
4. remainer: multiply 4. by 12. are 48. pence; divide them by 6. thus, 48 (8. pence.
6

Briefer by Abrevation.

120 — 127 — 100.
5
6 — 635 — 5 — 635 (105. 1/2 L. or by reduction, 16. ſh. 8. d.
666

Now I intend to enter ſome Inſtances, for the firſt finding of the ſummes that ſtand in the Dividing and Multiplying Columnes.

The firſt Inſtance ſhall bee the before-entred Diviſor of 120, and the Multiplyer 127. therefore propound the Queſtion, as the above-entred.

I put forth L.100. at ſimple Intereſt for 7. moneths after 10. *per Cent.* what will Principall and Intereſt joyntly bee?

THE RULE.

If 12. moneths gaine 10. L. how many L. *pro rato* will 7. moneths gaine?

m g. m
12 — 10 — 7 } 35 (5 1/2 L. for *Facit* of the firſt Rule.
6 — 5 — 7 } 6

AGAINE.

If 100. L. gaine 105 ½: What will the Principall gaine?

L L
100 gaine 105 ½, what, &c.

Abre. 600. Abre. 635.
by 5—— 5——
120 —— 127.

Here you have your Diviſor 120. and your Multiplyer 127. which Diviſor 120. may ſometimes againe bee abreviated, if the Principall bee an even ſumme: as here is L. 100. but if the Principall bee an un-even ſumme, as is L. 139. or the like, then there is no abrevation in that worke; but the before-entred ſumme is by abrevation very eaſily performed: as thus,

L L L
100 gain 105 ½: what Principall and Intereſt will 100 bee?

Here you ſee neither Divider, nor Multiplyer left, but only the 105 ½ in the middle; and conſequently that is the *Facit* L. 105. 16. 8.

ANOTHER.

Suppoſe 139. L. 17. ſh. 5. D. to bee *Given*, or *Taken*, at 7 ½ *per Cent.* for ¼ moneths: what will Principall and Intereſt joyntly bee?

m L m
12 gaine 7 ½ what ¼
2
24——15——3
3
8——15——1
This 4. is the Denominator of the ¼ moneths.

m L m
8——15——1. *Facit* 1 17/32 L. for ¼ moneths.
4
32

Say againe.

If 100. L. bee 100 17/32 L. what L. 139. 17. 5. D.

21584867	3. D.	3200——3215.——principall		
1920....		5		
2384	3. ſh.	640——643——139. 17. 5.		
1920			20	
4648	7. D.		2797	
4480		33726 (2810. ſh.	12	
1686	2. ſh.		33569. D.	
1280			643.	
4067	6. D.	281 (0	21584867.	
3840		L. 140. ſh. 10. d. 6. farth. 1 77/781.		
Remainer 217				

But for your further aide, and increaſe of your ſtudy in the other parts, and *Tables*, I intend to enter the enſuing Inſtances, which will ſhew you how to finde any *Multiplying* or *Dividing* ſumme in the before-entred Table. This ſhall not bee performed by the *Rule of Five* (it being too tedious for the Beginners) but by the *Rule of Three* twice entred, for that is the plaineſt.

1. Any

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1. Any *Given*, or *Taken* Principall, at 5. *per Centum*, for $\frac{1}{4}$ moneths: what will the Principall and Intereſt bee at time expired?

THE WORKE.

Mon. L mon.
12 —— 5 —— $\frac{1}{4}$
4
48 —— 5 —— 1. *Fac.* $\frac{1}{12}$ L.

L pr. L.adv. L.pr.
100 —— 100 $\frac{1}{48}$
48
4800 —— 4805.
5
960 —— 961. —— principall.
Divif. Mult.

2. Any *Given*, or *Taken* Principall, at $5\frac{1}{4}$ *per Centum*, for $\frac{1}{4}$ moneths: what will Principall and Intereſt bee at time expired?

THE WORKE.

12.m. — $5\frac{1}{4}$ L — $\frac{1}{4}$ m. (8)
8
3) 96 —— xx —— 1
32 —— 7 *fac.* $\frac{7}{32}$ L.

100. L.pr. — 100 $\frac{7}{32}$ L.adv. — L.pr.
32
3200 —— 3207 —— principall.
Divif. Mult.

THE 3. EXAMPLE.

12.m. — $5\frac{1}{4}$ L — $\frac{1}{4}$ m (8)
8
96 —— 11 —— 3
32 —— 11 —— 1. *fac.* $\frac{11}{32}$ L.

100 L.pr. 100 $\frac{11}{32}$ L.adv. —— L.pr.
32
3200 —— 3211 —— principall.

THE 4. EXAMPLE.

12.m. — $5\frac{1}{4}$ —— 1. mon.
4
48 —— 23 —— 1. *fac.* $\frac{23}{48}$ L.

100 L.pr. — 100 $\frac{23}{48}$ L.adv. — L.pr.
48
4800 —— 4823 —— principall.

THE 5. EXAMPLE.

xx.m. — 6. L. — x. m.
x —— 1 —— x *fac.* 1. L.
1 —— 1 L —— 1

100 L.pr. — 101. L.adv. — L.pr.

THE 6. EXAMPLE.

12.m. — $6\frac{1}{4}$ L. — 3.m.
4
48 —— 25 —— 3 *fac.* 1 $\frac{7}{16}$ L.
16 1
5) 320 —— 325
64 —— 65 —— principall.

THE

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THE 7. EXAMPLE.

12.m.—6 $\frac{1}{2}$ L.—4.m.
2
~~24~~—13—~~4~~
6 1. *fac.* 2 $\frac{1}{6}$ L.

100 L.pr.—102 $\frac{1}{6}$ L.adv.—L.prin.
6
600——613——principall.

THE 8. EXAMPLE.

12.m.—6 $\frac{1}{4}$ L.——5.m.
4
48——~~27~~——5 (45(2 $\frac{13}{16}$ L.
16 9 9 (16

100 L.pr.—102 $\frac{13}{16}$ L.adv.—L.pr.
16
1600——1645.
320——329.——principall.

THE 9. EXAMPLE.

~~12~~.m.—7.L.——~~6~~.m.
2 1. *fac.* 3 $\frac{1}{2}$ L.

100 L.pr.—103 $\frac{1}{2}$ L.adv.—L.prin.
2
200——207.——L.prin.

THE 10. EXAMPLE.

12.m.—7 $\frac{1}{4}$ L.—7.m.
4
48——29——7
7 (11
203 (~~203~~ (4 $\frac{11}{49}$ *fac.*
(~~48~~
~~1451~~
~~25015~~ (4169 $\frac{1}{6}$ or 3.sh.4.D.— the Principall, and Interest joyntly.
~~6666~~

100 L.pr.—104 $\frac{11}{48}$ L.adv.—L.pr.
48
~~4800~~—5003. what ~~4000~~ L.pr.
6——5003——5
5
25015

THE 11. EXAMPLE.

12.m.—7 $\frac{1}{2}$ L.—8.m.
2
~~24~~——~~15~~——8
~~3~~ *fac.* 5.L.
1——5——1
Facit L.247.2.11 $\frac{11}{20}$ D. or
2.Farthings.

100 L.pr. adv.to 105 L.what 235 L.7.7.d.
20 21 7
1647. 13.1
3
4942. 19.3
~~1~~
~~4942~~ (247.L.2.sh.
~~2220~~ 11 $\frac{11}{20}$ D.
2.L—19.
20
59 1
~~59~~ (2.sh.
~~20~~
19.sh.3
12
231.D. ~~231~~ (11 $\frac{11}{20}$ D.
~~220~~

THE

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THE 12. EXAMPLE.

xx.m.—7 ¼ L.—9 m.
4 3
4—31—3
4 3
16 (93 (5 11/16 L.
93 (16

100 L.pr.adv.105 11/16 L. what the prin.
16
1600—1693—800 L
2 1
x1
x693 (846 ½ L. or 10.ſh.
axx

THE 13. EXAMPLE.

xx.m.—8. L.—x0.m.
6—8—5
3 4 4 (20 (6 ⅔ L.
(3
3
xx838 (789 L. 4.ſh. 5 ⅓ D. for *facit*
x555
xx 5
66 (4.ſh. 80 (5 ⅓ D.
x5 x5

100 L.pr.—106 ⅔ L——principall
3
300—320
15——16—739—17—11
4
2959. 11 8
11838. 6. 8 —4

THE 14. EXAMPLE.

11.m.—8 ¼ L.—11.m.
4
88—33—11 (121 (7 7/11
16—11—11 (16
121

100 L.pr.—107 7/16——principall
16
1600.——1721——principall

THE 15. EXAMPLE.

xx.m.—8 ½——xx.m.
1 1 (1
2——17——1 (x7 (8 ½ L.
(x
2
x00——217——x00 L.prin.
1
*fac.*217.L. 1

This

This second Table *sheweth the way* how to find the Interest onely *of any* Taken *or* Given *Principall summe.*

Interest per C.	Mon.	Divid.	Mult.
	1/12	960	1
	1/6	480	1
	1/4	320	1
	1/3	240	1
	2/3	120	1
	5/6	.80	1
L.	1	.60	1
5	1 1/12	.48	1
	1 1/6	.40	1
	1 1/3	240	7
	1 2/3	.30	1
	1 5/6	.80	3
	2	.24	.1
	2 1/3	240	11
	2 2/3	.20	.1
	3	6400	7
	3 1/12	3200	7
	3 1/6	6400	21
	3 1/4	1600	.7
	3 1/3	.800	.7
	3 5/12	1600	21
	3 1/2	.400	.7
L.	3 7/12	.320	.7
5 1/2	3 2/3	.800	21
	3 11/12	1600	49
	4	.200	.7
	4 1/12	1600	63
	4 1/6	.160	.7
	4 1/3	1600	77
	4 5/12	.400	21
	4 1/2	9600	11
	4 7/12	4800	11
	4 2/3	3200	11
	4 3/4	2400	11
	4 5/6	1200	11
	4 11/12	.800	11
L.	5	.600	11
5 1/2	5 1/12	.480	11
	5 1/6	.400	11
	5 1/3	2400	77
	5 2/3	.300	11
	5 5/6	.800	33
	6	.240	11
	6 1/12	2400	121
	6 1/6	.200	11
	6 1/4	9200	23
	6 1/3	9600	23
	6 5/12	6400	23
	6 1/2	4800	23
	6 7/12	2400	23
	6 2/3	1600	23
	6 3/4	1200	23
L.	6 5/6	.960	23
5 1/2	6 11/12	.800	23
	7	4800	161
	7 1/12	.600	.23
	7 1/6	1600	.69
	7 1/3	.480	.23
	7 5/12	4800	253
	7 1/2	.400	.23

Interest per C.	Mon.	Divid.	Mult.
	1/12	800	.1
	1/6	400	1
	1/4	800	.3
	1/3	200	1
	2/3	100	1
	5/6	200	.3
	1	.50	1
6	1 1/12	.40	1
	1 1/6	100	3
	1 1/3	200	7
	1 2/3	.25	1
	1 5/6	200	9
	2	.20	1
	2 1/3	200	11
	2 2/3	.50	.3
	3	768	1
	3 1/12	384	1
	3 1/6	256	1
	3 1/4	192	1
	3 1/3	.96	1
	3 5/12	64	.1
	3 1/2	48	1
6 1/2	3 7/12	192	5
	3 2/3	.32	1
	3 11/12	192	7
	4	.24	1
	4 1/12	.64	3
	4 1/6	.96	5
	4 1/4	192	11
	4 5/12	.16	.1
	4 1/2	9600	13
	4 7/12	4800	13
	4 2/3	3200	13
	4 3/4	2400	13
	4 5/6	1200	13
	4 11/12	.800	13
	5	.600	13
6 1/2	5 1/12	.480	13
	5 1/6	.400	13
	5 1/4	2400	91
	5 1/3	.300	13
	5 5/12	.800	39
	5 1/2	.240	13
	5 7/12	2400	143
	5 2/3	.200	.13
	5 3/4	6400	.9
	5 5/6	3200	.9
	5 11/12	6400	27
	6	1600	.9
	6 1/12	.800	.9
	6 1/6	1600	27
	6 1/4	.400	.9
6 1/2	6 5/12	.320	.9
	6 1/2	.800	27
	6 7/12	1600	63
	6 2/3	.200	.9
	6 3/4	1600	81
	6 5/6	.160	.9
	6 11/12	1600	99
	7	.400	27

Interest per C.	Mon.	Divid.	Mult.
	1/12	4800	7
	1/6	2400	7
	1/4	1600	7
	1/3	1200	7
	2/3	.600	7
	5/6	.400	7
	1	.300	7
7	1 1/12	.240	7
	1 1/6	.200	7
	1 1/3	1200	49
	1 2/3	.150	.7
	1 5/6	.400	21
	2	.120	.7
	2 1/3	1200	77
	2 2/3	.100	.7
	3	9200	.29
	3 1/12	9600	.29
	3 1/6	6400	.29
	3 1/4	4800	.29
	3 1/3	2400	.29
	3 5/12	1600	.29
	3 1/2	120	.29
7 1/2	3 7/12	.960	.29
	3 2/3	.800	.29
	3 11/12	4800	203
	4	.600	.29
	4 1/12	1600	.87
	4 1/6	.480	.29
	4 1/4	4800	319
	4 5/12	.400	.29
	4 1/2	640	1
	4 7/12	320	1
	4 2/3	640	3
	4 3/4	160	1
	4 5/6	.80	1
	4 11/12	160	3
	5	.40	1
7 1/2	5 1/12	.32	1
	5 1/6	.80	3
	5 1/4	160	7
	5 1/3	.20	1
	5 5/12	160	9
	5 1/2	.16	1
	5 7/12	.40	.3
	5 2/3	19200	31
	5 3/4	9600	31
	5 5/6	6400	31
	5 11/12	4800	31
	6	2400	31
	6 1/12	1600	31
	6 1/6	1200	31
	6 1/4	.960	31
7 1/2	6 5/12	.800	31
	6 1/2	4800	217
	6 7/12	.600	.31
	6 2/3	1600	.93
	6 3/4	.480	.31
	6 5/6	4800	341
	6 11/12	.400	.31

This

Interest per C.	Mon.	Divis.	Mult.
L. 8	1/12	600	1
	1/6	300	1
	1/4	200	1
	1/3	150	1
	2	.75	1
	3	.50	1
	4	.75	2
	5	.30	1
	6	.25	1
	7	150	7
	8	.75	4
	9	.50	3
	10	.15	1
	11	150	11
	12	.25	.2

Interest per C.	Mon.	Divis.	Mult.
L. 8 1/4	1/12	6400	11
	1/6	3200	11
	1/4	6400	33
	1/3	1600	11
	2	.800	11
	3	1600	33
	4	.400	11
	5	.320	11
	6	.800	33
	7	1600	77
	8	.200	11
	9	1600	99
	10	.160	11
	11	1600	121
	12	.400	.33

Interest per C.	Mon.	Divis.	Mult.
L. 8 1/2	1/12	9600	17
	1/6	4800	17
	1/4	3200	17
	1/3	2400	17
	2	1200	17
	3	.800	17
	4	.600	17
	5	.480	17
	6	.400	17
	7	2400	119
	8	300	.17
	9	.800	.51
	10	.240	.17
	11	2400	187
	12	.200	.17

Interest per C.	Mon.	Divis.	Mult.
L. 8 3/4	1/12	3840	7
	1/6	1920	7
	1/4	1280	7
	1	.960	7
	2	.480	7
	3	.320	7
	4	.240	7
	5	.192	7
	6	.160	.7
	7	.960	49
	8	.120	.7
	9	.320	21
	10	.96	.7
	11	960	77
	12	.80	.7

9	1/12	1600	3
	1/6	.800	3
	1/4	1600	9
	1	.400	3
	2	.200	3
	3	.400	9
	4	.100	3
	5	.80	3
	6	.200	9
	7	.400	21
	8	.50	.3
	9	400	27
	10	..40	.3
	11	.400	33
	12	.100	.9

9 1/4	1/12	19200	37
	1/6	9600	37
	1/4	6400	37
	1	4800	37
	2	2400	37
	3	1600	37
	4	1200	37
	5	.960	37
	6	.800	37
	7	4800	259
	8	.600	.37
	9	1600	111
	10	.480	.37
	11	4800	407
	12	.400	.37

9 1/2	1/12	9600	19
	1/6	4800	19
	1/4	3200	19
	1	2400	19
	2	1200	19
	3	.800	19
	4	.600	19
	5	.480	19
	6	.400	19
	7	2400	133
	8	.300	19
	9	.800	57
	10	.240	19
	11	2400	209
	12	.200	.19

9 3/4	1/12	6400	13
	1/6	3200	13
	1/4	6400	39
	1	1600	13
	2	.800	13
	3	1600	39
	4	.400	13
	5	.320	13
	6	.800	39
	7	1600	91
	8	.200	13
	9	1600	117
	10	.160	.13
	11	1600	143
	12	.400	.39

10	1/12	480	1
	1/6	240	1
	1/4	160	1
	1	120	1
	2	.60	1
	3	.40	1
	4	.30	1
	5	.24	1
	6	.20	1
	7	120	7
	8	.15	1
	9	.40	3
	10	.12	1
	11	120	11
	12	.10	.1

10 1/4	1/12	19200	41
	1/6	9600	41
	1/4	6400	41
	1	4800	41
	2	2400	41
	3	1600	41
	4	1200	41
	5	.960	41
	6	.800	41
	7	4800	287
	8	.600	.41
	9	1600	123
	10	.480	.41
	11	4800	451
	12	.400	.41

10 1/2	1/12	3200	7
	1/6	1600	7
	1/4	3200	21
	1	.800	.7
	2	.400	7
	3	.800	21
	4	.200	.7
	5	.160	7
	6	400	2[illegible]
	7	.800	49
	8	.100	.7
	9	.800	63
	10	..80	.7
	11	.800	77
	12	.200	21

10 3/4	1/12	19200	43
	1/6	9600	43
	1/4	6400	43
	1	4800	43
	2	2400	43
	3	1600	43
	4	1200	43
	5	.960	43
	6	.800	43
	7	4800	301
	8	.600	.43
	9	1600	129
	10	.480	.43
	11	4800	473
	12	.400	.43

This Table is made *to find the Interest onely* of any *Given*, or *Taken* Principall; and is a Proofe of the former, as by some Instances shall bee instanced. And to that end I will give a touch unto the manner of working, whose difference from the former is in the second entrance, as may appeare by this

FIRST EXAMPLE.

A *Given*, or *Taken* summe of 4000.L. what will the Interest bee after $7\frac{1}{4}$ at the end of 7.moneths?

THE WORKE.

12.m.—$7\frac{1}{4}$ L.—7.m.
4
48——29——7
7
203.

11
~~203~~ ($4\frac{11}{48}$ L.
48

If 100.L.pr.$4\frac{11}{48}$ gain, what 4000.L.pr.
48
~~4800~~——203——~~4000~~.
6 5 5
1015

~~451~~
~~1015~~ (169.L.3.4.D. *Facit.*
~~666~~

Turne to the tenth Example before, and that doth confirme this; and this doth shew the true working of that: for the Interest here is L.169.3.4.D. and Principall with Interest there is 4169.L.3.4.D. so adde 4000.L. Principall to this *Facit*, and the summes of both will bee alike.

THE SECOND EXAMPLE.

12.m.—$7\frac{1}{4}$ L.—9.m.
4
~~48~~——31——~~9~~
16 3 3
93

1
~~93~~ ($5\frac{11}{16}$ L.
~~16~~

If 100.L.pr. gain $5\frac{11}{16}$ L. what 800.L.pr.
16
~~1600~~——~~93~~——~~800~~
~~2~~——93——1
1 $46\frac{1}{2}$ L. for the *Facit:*

See the twelfth Example before, and compare them, the truth of both will bee made plaine unto your view, for the one doth approve of the others product.

This

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This third Table sheweth the way *how to find the Ready-mony onely*, that wee are to *Receive*, or *Pay* upon Rebatement, by way of simple Interest.

L. 5

Interest per C.	Mon.	Divis.	Mult.
	1	241	240
	2	121	120
	3	.81	.80
	4	.61	.60
	5	.49	.48
	6	.41	.40
	7	247	240
	8	.31	.30
	9	.83	.80
	10	.25	.24
	11	251	240
	12	.21	.20
	13	253	240
	14	127	120
	15	.17	.16
	16	.16	.15
	17	257	240
	18	.43	.40
	19	259	240
	20	.13	.12
	21	.87	.80
	22	131	120
	23	263	240
	24	.11	.10

L. 6

Interest per C.	Mon.	Divis.	Mult.
	1	201	200
	2	101	100
	3	203	200
	4	.51	.50
	5	.41	.40
	6	103	100
	7	207	200
	8	.26	.25
	9	209	200
	10	.21	.20
	11	211	200
	12	.53	.50
	13	213	200
	14	107	100
	15	.43	.40
	16	.27	.25
	17	217	200
	18	109	100
	19	219	200
	20	.11	.10
	21	221	200
	22	111	100
	23	223	200
	24	.28	.25

L. 7

Interest per C.	Mon.	Divis.	Mult.
	1	1207	1200
	2	.607	.600
	3	407	400
	4	307	300
	5	247	240
	6	207	200
	7	1249	1200
	8	.157	.150
	9	421	400
	10	.127	.120
	11	1277	1200
	12	.107	.100
	13	1291	1200
	14	.649	.600
	15	..87	..80
	16	..82	..75
	17	1319	1200
	18	.221	.200
	19	1333	1200
	20	.67	.60
	21	449	400
	22	677	600
	23	1361	1200
	24	.57	.50

L. 8

Interest per C.	Mon.	Divis.	Mult.
	1	151	150
	2	.76	.75
	3	.51	.50
	4	.77	.75
	5	.31	.30
	6	.26	.25
	7	157	150
	8	.79	.75
	9	.53	.50
	10	.16	.15
	11	161	150
	12	.27	.25
	13	163	150
	14	.82	.75
	15	.11	.10
	16	.83	.75
	17	167	150
	18	.28	.25
	19	169	150
	20	.17	.15
	21	.57	.50
	22	.86	.75
	23	163	150
	24	.29	.25

9

Mon.	Divis.	Mult.
1	403	400
2	203	200
3	409	400
4	103	100
5	.83	.80
6	209	200
7	421	400
8	.53	.50
9	427	400
10	.43	.40
11	433	400
12	109	100
13	439	400
14	221	200
15	.89	.80
16	.28	.25
17	451	400
18	227	200
19	457	400
20	.23	.20
21	463	400
22	233	200
23	469	400
24	.59	.50

10

Mon.	Divis.	Mult.
1	121	120
2	.61	.60
3	.41	.40
4	.31	.30
5	.25	.24
6	.21	.20
7	127	120
8	.16	.15
9	.43	.40
10	.13	.12
11	131	120
12	.11	.10
13	133	120
14	.67	.60
15	..9	..8
16	.17	.15
17	137	120
18	.23	.20
19	139	120
20	..7	..6
21	.47	.40
22	.71	.60
23	143	120
24	..6	..5

11

Mon.	Divis.	Mult.
1	1211	1200
2	.611	.600
3	.411	.400
4	.311	.300
5	.251	.240
6	.211	.200
7	1277	1200
8	.161	.150
9	.433	.400
10	.131	.120
11	1321	1200
12	.111	.100
13	1343	1200
14	.677	.600
15	..91	..80
16	..86	..75
17	1387	1200
18	.233	.200
19	1409	1200
20	..71	..60
21	.477	.400
22	.721	.600
23	1453	1200
24	..61	..50

12

Mon.	Divis.	Mult.
1	101	100
2	.51	.50
3	103	100
4	.26	.25
5	.21	.20
6	.53	.50
7	107	100
8	.27	.25
9	109	100
10	.11	.10
11	111	100
12	.28	.25
13	113	100
14	.57	.50
15	.23	.20
16	.29	.25
17	117	100
18	.59	.50
19	119	100
20	..6	..5
21	121	100
22	.61	.50
23	123	100
24	.31	.25

Instructions how to find the Interest onely, *of any* Given, *or* Taken *summe.*

A touch *onely* upon this Table, and so I intend to passe unto the Fourth, which treateth of *Rebates onely.*

THE 1. EXAMPLE.

Suppose a bought Commodity amounteth to 1000. L. at 7. moneths time; the same I intend to pay presently, rebating 8. *per Centum:* What will the payment bee in *Ready-mony?*

THE RULE.

12. m. — 8. L. — 7. m.
3 — 2. 2.
14

14 (4 $\frac{2}{3}$ L.
3

65
150000 (955 L.
15777
155
1

If 104 $\frac{2}{3}$ diminish unto, 100. what will 1000. L. bee?

104 $\frac{2}{3}$ — 100 — 1000
3
314 — 300
157 — 150 — 1000
1000
150000

Take the 65. remainer, being accounted in the Reduction, as L. 65. reduce them into shillings by 20.

1300. sh.

44
1300 (8. sh. Then take the 44. remainers, and reduce them into D.
157 by 12.
528.

57
528 (3. D. Then take the 57. D. remainers, and reduce them
157 by — 4 into Farthings.
228.

71
228 (1 $\frac{71}{157}$ or 1 $\frac{1}{2}$ Farthing: So the Ready-mony to bee payed for the
157 L. 1000. are L. 955. 8. sh. 3. D. 1 $\frac{1}{2}$ Farthing. Deduct this summe from the L. 1000. Principall, the Rebatement is L. 44. 11. 8. 2 $\frac{86}{157}$, or 2 $\frac{1}{2}$ q. compare this with the Tables of Master *William webster*, Litt. D. N°. 3. and you may see the agreement.

THE 2. EXAMPLE.

I have delivered unto a Creditor a Bond of L. 247. 2. sh. 11 $\frac{11}{12}$ D. which will bee due 10. moneths hence; the same I desire to pay him presently; rebating at 6. *per Centum:* How much must my present payment bee?

THE RULE.

Seeke the *Interest* at 6. *per* C. in the Table, and the *Time* 10. moneths; you shall find the Multiplyer to bee 20. and the Divisor 21.

OR

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OR THUS.

```
12.m.—6.L.——10.m.
 2     1      5
 1

                7
1186311(56491(4707.sh.7.d.
21      12222
         111
```

```
105——100
21——20——247. 2. 11 11/20 d.
20          20
1          4942
            12
          59315
            20
         1186311
            20—1
```

Instructions how to finde the Ready-mony onely, *that wee are to* Receive, *or* Pay *upon Rebatement, by way of simple Interest.*

The difference in the order of working between this Table, and the Table of *Principall with Interest joyntly*, you may plainly perceive: for in *that* the *games* which ariseth from the moneths in the first entrance upon the Rule, is annexed to the 100.L. standing by the middle Number in the second Rules entrance, as by many Examples is made plaine; in *this* the *Games* that arise from the moneths, in the first entrance upon the Rule, are joyned unto the 100.L. that stand by the first Number in the second Rules entrance, as may appeare by the two Examples entered before: the truth of this Instruction is made manifest by the comparing of the two former, and the ensuing Instances, with the 15. Examples upon the first Table.

THE 3. EXAMPLE.

Suppose I sell a Commodity of 700.L. worth, at 12. moneths day of payment; one moneth being expired, the Buyer desireth to pay mee the mony presently, rebating 11. *per Cent.* for the other 11. moneths: unto which proposition (the man being doubtfull) I condescend: how much is the Principall that I am to receive presently?

Looke for the *Price* 11. and there again for 11. *Moneths*; your Multiplyer is 1200. and your Divisor 1321. Therefore multiply 700.L. by 1200. the Quotient is 840000. Divide that by 1321. and the *Ready-mony* which presently you are to receive will appeare.

THE RULE.

If 1321.L. diminish to 1200.L. unto what will 700.L. diminish?

```
        700
       840000
 1
 176
 7475 (635.L.17.7 869/1321 d.
840000
792638
 3960
  66
```

Proofe 840000 of the Division.

```
Remainer 1165. L.
        20
     23300 | 17.sh.
     1321.
     10090
      9247
       843
        12
     10116 | 7.d.
      9247
       869
      1321
```

Or

Or thus, for the finding of the Multiplyer, and Divisor.

12.m.——11.L.——11.m. If 110 $\frac{1}{11}$ diminish to 100. what the Principall?

11 — 12

121 — 121 (10 $\frac{1}{11}$ L. — 1321 —— 1200 —— 700.

x x x

x

The use of this Table sheweth *how to finde the Rebatement onely*, of any Principall that is to bee *Received*, or *Payd* before the expired Time; and is a Proofe of the former, as by some Instances shall be made plaine.

Interest *per* C.	Mon.	Divis.	Mult.
	1	241	1
	2	121	1
	3	.81	1
	4	.61	1
	5	.49	1
	6	.41	1
	7	247	7
	8	.31	1
	9	.83	3
	10	.25	1
	11	251	11
L.	12	.21	.1
5	13	253	13
	14	127	.7
	15	.17	.1
	16	.16	.1
	17	257	17
	18	.43	.3
	19	259	19
	20	.13	.1
	21	.87	.7
	22	131	11
	23	263	23
	24	.11	.1

Interest *per* C.	Mon.	Divis.	Mult.
	1	1607	.7
	2	.807	7
	3	1621	21
	4	.407	.7
	5	.327	.7
	6	.821	21
	7	1649	49
	8	.207	.7
	9	1663	63
	10	.167	.7
	11	1677	77
L.	12	.421	21
5 $\frac{1}{2}$	13	1691	91
	14	.849	49
	15	.341	21
	16	.107	.7
	17	1719	119
	18	.863	.63
	19	1733	133
	20	.87	.7
	21	1747	147
	22	.877	.77
	23	1761	161
	24	.221	.21

Interest *per* C.	Mon.	Divis.	Mult.
	1	2411	11
	2	1211	11
	3	.811	11
	4	.611	11
	5	.491	11
	6	.411	11
	7	2477	77
	8	.311	11
	9	.833	33
	10	.251	11
	11	2521	121
	12	.211	.11
L.	13	2543	143
5 $\frac{1}{2}$	14	1277	.77
	15	.171	.11
	16	.161	11
	17	2587	187
	18	.433	.33
	19	2609	209
	20	.131	.11
	21	.877	.77
	22	1321	121
	23	2653	253
	24	.111	.11

Interest *per* C.	Mon.	Divis.	Mult.
	1	4823	23
	2	2423	23
	3	1623	23
	4	1223	23
	5	.983	23
	6	.823	23
	7	4961	161
	8	.623	.23
	9	1669	.69
	10	.503	.23
	11	5053	253
L.	12	.423	.23
5 $\frac{1}{2}$	13	5099	299
	14	2561	161
	15	.343	.23
	16	.323	.23
	17	5191	391
	18	.869	.69
	19	5237	437
	20	.263	.23
	21	1761	161
	22	2653	253
	23	5329	529
	24	.223	.23

Interest

Interest per C.	Mon.	Diff.	Mult.
	1	201	1
	2	101	1
	3	203	3
	4	.51	1
	5	.41	1
	6	103	3
	7	207	7
	8	.26	1
	9	209	9
	10	.21	1
	11	211	11
L. 6	12	.53	.3
	13	213	13
	14	107	.7
	15	.43	.3
	16	.27	.2
	17	217	17
	18	109	.9
	19	219	19
	20	.11	.1
	21	221	21
	22	111	11
	23	223	23
	24	.28	.3

Interest per C.	Mon.	Diff.	Mult.
	1	193	1
	2	.97	1
	3	.65	1
	4	.49	1
	5	197	5
	6	.33	1
	7	199	7
	8	.25	1
	9	.67	3
	10	101	5
	11	203	11
L. 6½	12	.17	.1
	13	205	13
	14	103	.7
	15	.69	.5
	16	.13	.1
	17	209	17
	18	.35	.3
	19	211	19
	20	.53	.5
	21	.71	.7
	22	107	11
	23	215	23
	24	..9	.1

Interest per C.	Mon.	Diff.	Mult.
	1	2413	13
	2	1213	13
	3	.813	13
	4	.613	13
	5	.493	13
	6	.413	13
	7	2491	91
	8	.313	13
	9	.839	39
	10	.253	13
	11	2543	143
L. 6½	12	.213	.13
	13	2569	169
	14	1291	.91
	15	.173	.13
	16	.163	.13
	17	2621	221
	18	.439	.39
	19	2647	247
	20	.133	.13
	21	.891	.91
	22	1343	143
	23	2699	299
	24	.113	.13

Interest per C.	Mon.	Diff.	Mult.
	1	1609	9
	2	.809	9
	3	1627	27
	4	.409	.9
	5	.329	.9
	6	827	27
	7	1663	63
	8	.209	.9
	9	1681	81
	10	.169	.9
	11	1699	99
L. 6½	12	.427	27
	13	1717	117
	14	.863	.63
	15	.347	.27
	16	.109	..9
	17	1753	153
	18	.881	.81
	19	1771	171
	20	..89	..9
	21	1789	189
	22	.899	.99
	23	1807	207
	24	.227	.27

	1	1207	7
	2	607	7
	3	.407	7
	4	.307	7
	5	.247	7
	6	.207	7
	7	1249	49
	8	157	.7
	9	.421	21
	10	.117	.7
	11	1277	77
7	12	.107	.7
	13	1291	91
	14	.649	49
	15	..87	.7
	16	..82	.7
	17	1319	119
	18	.221	.21
	19	1333	133
	20	.67	.7
	21	449	49
	22	677	77
	23	1361	161
	24	..57	.7

	1	4829	29
	2	2429	29
	3	1629	29
	4	1229	29
	5	.989	29
	6	.829	29
	7	5003	203
	8	.629	.29
	9	1687	.87
	10	.509	.29
	11	5119	319
7½	12	.429	.29
	13	5177	377
	14	2603	203
	15	349	.29
	16	.329	.29
	17	5293	493
	18	.887	.87
	19	5351	551
	20	.269	.29
	21	1803	203
	22	2719	319
	23	5467	667
	24	.239	.29

	1	161	1
	2	.81	1
	3	163	3
	4	.41	1
	5	.33	1
	6	.83	3
	7	167	7
	8	.21	1
	9	169	9
	10	.17	1
	11	171	11
7½	12	.43	.3
	13	173	13
	14	.87	.7
	15	.35	.3
	16	.11	.1
	17	177	17
	18	.89	.9
	19	179	19
	20	..9	.1
	21	181	21
	22	.91	11
	23	183	23
	24	.23	.3

	1	4831	31
	2	2431	31
	3	1631	31
	4	1231	31
	5	.991	31
	6	.831	31
	7	5017	217
	8	.631	.31
	9	1693	.93
	10	.511	.31
	11	5141	341
7½	12	.431	.31
	13	5203	403
	14	2617	217
	15	.351	.31
	16	.331	.31
	17	5327	527
	18	.893	.93
	19	5389	589
	20	.271	.31
	21	1817	217
	22	2741	341
	23	5513	713
	24	.231	.31

The

Interest per C.	Mon.	Diff.	Mult.
L. 8	1	151	1
	2	.76	1
	3	.58	1
	4	77	2
	5	31	1
	6	26	1
	7	157	7
	8	79	4
	9	53	3
	10	16	1
	11	161	11
	12	27	2
	13	163	13
	14	82	7
	15	11	1
	16	83	8
	17	167	17
	18	28	3
	19	169	19
	20	17	2
	21	57	7
	22	86	11
	23	173	23
	24	.29	.4

Interest per C.	Mon.	Diff.	Mult.
L. 8	1	1611	11
	2	.811	11
	3	1633	33
	4	.411	11
	5	.331	11
	6	.833	33
	7	1677	77
	8	.211	11
	9	1699	99
	10	.171	11
	11	1721	121
	12	.433	.33
	13	1743	143
	14	.877	.77
	15	.353	.33
	16	.111	.11
	17	1787	187
	18	.899	.99
	19	1809	209
	20	.91	.11
	21	1831	231
	22	.921	121
	23	1853	253
	24	.233	.33

Interest per C.	Mon.	Diff.	Mult.
L. 8	1	2417	17
	2	1217	17
	3	817	17
	4	.617	17
	5	.497	17
	6	.417	17
	7	2519	119
	8	.317	.17
	9	.851	.51
	10	.257	.17
	11	2587	187
	12	.217	.17
	13	2621	221
	14	1319	119
	15	.177	.17
	16	.167	.17
	17	2689	289
	18	.451	.51
	19	2723	323
	20	137	.17
	21	.919	119
	22	1387	187
	23	2791	391
	24	.117	.17

Interest per C.	Mon.	Diff.	Mult.
L. 8	1	.967	.7
	2	.487	.7
	3	.327	.7
	4	.247	.7
	5	.199	.7
	6	.167	.7
	7	1009	49
	8	.127	.7
	9	.341	21
	10	.103	.7
	11	1037	77
	12	.87	.7
	13	1051	91
	14	.529	49
	15	.71	.7
	16	.67	.7
	17	1079	119
	18	.181	21
	19	1093	133
	20	.55	.7
	21	.369	49
	22	.557	77
	23	1121	161
	24	.47	.7

Interest per C.	Mon.	Diff.	Mult.
9	1	403	3
	2	203	3
	3	409	9
	4	103	3
	5	.83	3
	6	209	9
	7	421	21
	8	.53	.3
	9	427	27
	10	.43	.3
	11	433	33
	12	109	.9
	13	439	39
	14	221	21
	15	.89	.9
	16	.28	3
	17	451	51
	18	227	27
	19	457	57
	20	.23	.3
	21	463	63
	22	233	33
	23	469	69
	24	.59	.9

Interest per C.	Mon.	Diff.	Mult.
10	1	121	1
	2	.61	1
	3	.41	1
	4	31	1
	5	25	1
	6	21	1
	7	127	7
	8	.16	1
	9	.43	3
	10	13	1
	11	131	11
	12	.11	1
	13	133	13
	14	67	7
	15	.9	1
	16	17	2
	17	137	17
	18	23	3
	19	139	19
	20	7	1
	21	47	7
	22	71	11
	23	143	23
	24	.6	.1

Interest per C.	Mon.	Diff.	Mult.
11	1	1211	11
	2	611	11
	3	411	11
	4	311	11
	5	251	11
	6	211	11
	7	1277	77
	8	161	11
	9	433	33
	10	131	11
	11	1321	121
	12	111	11
	13	1343	143
	14	677	.77
	15	91	11
	16	86	11
	17	1387	187
	18	233	33
	19	1409	209
	20	71	11
	21	477	77
	22	721	121
	23	1453	253
	24	.61	11

Interest per C.	Mon.	Diff.	Mult.
12	1	101	1
	2	51	1
	3	103	3
	4	26	1
	5	21	1
	6	53	3
	7	107	7
	8	27	2
	9	109	9
	10	11	1
	11	111	11
	12	28	3
	13	113	13
	14	57	7
	15	23	3
	16	29	4
	17	117	17
	18	59	9
	19	119	19
	20	6	.1
	21	121	21
	22	61	11
	23	123	23
	24	.31	.6

This

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This Table being a Proofe of the former, I intend to illustrate with one or two Instances, and so to conclude.

THE FIRST EXAMPLE.

What will the Rebate of 1000.L. bee at the end of 7.moneths, Rebated at 8. *per Centum?*

THE WORKE.

```
  9                                                  1000.L.
 722                                                    7
7000(44.L. 11.sh. 8.D. 2 16/117 q.                    7000
1577                                                   92
 15                                  100                20
                                  1356 (8.D.          1840.sh.
          11                        157                 113
         273                                            12
         1840 (11.sh.                                  1356.D.
         1577                                           100
          15                                              4
                  86                                  400.q.
                 400 (2 26/117 q.
                 157
```

See the first Example upon the *Third* Table, and the agreement will appeare.

But to find this Multiplication, and Division, or any the like, place the proposition upon the Rule, as often before is shewed, and the worke will manifest it selfe: the difference of working between *this*, and the *Third* Table will appeare by comparing them together, and by those, and these Instances.

I will keep still the same Proposition.

THE RULE.

```
12.m.— 8.L.——7.m.                  104 5/7 —— 4 2/7 —— principall.
 3      2      2                    314 —— 14
              14      2                 157 —— 7 —— 1000.
                 14 (4 5/7 L.
                  3
```

In the first Example of the *Third Table*, you sought *onely* the *Ready-mony* of your L.1000.

To which end your *Second Rule there*, was entred as thus:

If 104. 5/7 L. Principall, and Abatement bee diminished to L.100. Principall; to what Principall will L.1000. bee diminished? Or what will the Payment bee in Ready-mony?

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Facit L.955. 8. 3.ð. 1 $\frac{1}{2}$ Farthing.

Otherwise is the Question in this fourth *Table*; here the matter sought for is

REBATEMENT ONELY.

Therefore your *second* Rule for to finde Rebatements onely, must bee entred in forme, as this:

If 104 $\frac{1}{3}$ L. Principall and Rebatement, yeeld 4 $\frac{1}{3}$ L. Rebatement; what Rebatement *onely* will L. 1000. produce?

THE WORKE.

104 $\frac{1}{3}$ ——— 4 $\frac{1}{3}$ ——— what Principall
314 ——— 14
157 ——— 7 ——— 1000.
7
7000

92
~~7000~~ (44 L. 11. 8. 2 $\frac{1}{2}$ q.
~~1577~~
~~15~~

92. L. is the Remainer in the first Division, reduce them into shillings by 20.

92. L.
20
1840. sh.

11
~~273~~
~~1840~~ (11. sh. Then take the 113. Remainer, being in the Reduction accounted as shillings, and reduce them by 12. into pence.
~~1577~~
~~15~~

100
are ð. ~~1356~~ (8. ð. Then take the 100. Remainer, being in the Reduction accounted as pence, reduce them by 4. into Farthings.
~~157~~

86
are q. ~~400~~ (2 $\frac{86}{157}$ or $\frac{1}{2}$ Farthings: so the Rebate is (as before, and in the first Example upon the Third Table)
~~157~~
L. 44. 11. sh. 8. ð. 2 $\frac{1}{2}$ Farthings.

I suppose it to bee a needlesse worke, to insist any further upon this matter; therefore (according to order in the Dedication unto the ASPIRING YOUTH) I intend to proceed unto

NUMERATION.

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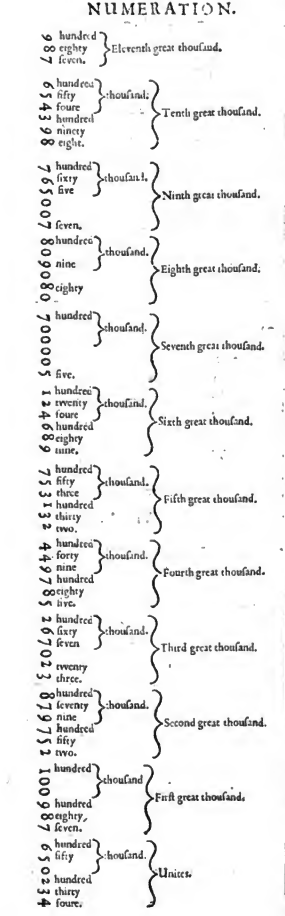

Ingenuous Reader,

NOt finding at preſent a fitter Name for the Augmenting height, than First, Second, &c. Great thouſand; time may preſent a more delectable Nomination: mean-while, if this may either pleaſure you, or ſtirre y u up to preſent unto the Worlds view a plainer Nomination in your Mother-language, it is the thing that I have aimed at.

I am not un-acquainted with the Names that many give to the like Numbers: as,

340567 } Unites.

876054 } Million.

876054 } Billion.

456786 } Trillion.

65432 } Quadrillion, and the like, to a large Number; but my deſire is, to have them named in plaine Engliſh Nominations: Thus much of

NUMERATION.

Now followeth the other,

PROPOSITION IN MULTIPLICATION.

IF one pound weight bee worth L.2. 16. 8.D. what will 360. pound weight bee worth?

The severall changes of working are instanced by the ensuing varieties.

1)

lb	L	sh.	d.	lb
1	2	16.	8	360.
				2.
		20		720
		10		180
		5		90
12		1		18
		6		9
		2		3

Facit L.1020.

2) OTHERWISE.

1	2	16	8	360 9
		25	10	0 8
		204	0	0 5

Facit L.1020 0 0

3) AGAINE.

1—2. 16. 8.—360

2

16.sh.8.D. is $\frac{1}{2}$ of a pound. 720

300

Facit L.1020.

4) AGAINE.

1—2. 16. 8.—360

2.16.8.

720

5) 90

5) $\frac{1}{4}$ 90

5) 90

12—1 18

6 9

2 3

Facit L.1020.

5) AGAINE.

1—2. 16. 8.—360

2.16.8.

720

16.sh. is $\frac{8}{20}$ of a L. 288

8.D. is $\frac{4}{240}$ of a L. 12

Fac. L.1020.

6) AGAINE.

360———2. 16 $\frac{8}{20}$ sh.

720——120——50

240 is L.2.10.sh.

6)

L.1020.

7) AGAINE.

360———2. 16 $\frac{8}{20}$ sh.

720——120——50

120 is L.2.10.sh.

120

60

L.1020.

8) AGAINE.

1—2. 16. 8.—360

56 $\frac{8}{20}$ sh.

2016)

240

2040(0 sh.

Facit L.1020.

9) AGAINE.

1—2. 16. 8.—360

2.16.8.

12

288

720

Facit L. 1020.

10) AGAINE.

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10) AGAINE.

1——56 ½——360

10——180
10——180
10——180
10——180
10——180
.5——.90
ſh.——.1——.18
½——.12

Facit L.1020.

11) AGAINE.

3 | 1——56 ½——360

1——170——120

3400
2040(0

Facit L.1020.

12) AGAINE.

1——2. 16. 8.——360
2
720

6.ſh. 8.D. is ½ of a pound. 120
6.ſh. 8.D is ½ of a pound. 120
3.ſh. 4.D. is ½ of 6.ſh.8.D. .60

Facit L.1020

13) AGAINE.

360.lb.
3.L. leſſe 3.ſh. 4.D.
1080
60. leſſe, for 3.ſh. 4.D. take ½ of a pound.
L.1020.

14) AGAINE.

360——2. 16. 8.D.
576(0 240.ſh.
288 is L.11.
.12
720

Facit L.1020.

15) AGAINE.

360
56 8.D.
12
1008

Facit L.1020.

16) AGAINE.

L.2. 16. 8 D. are——680.lb.
and 360.D. is——1.10
680
340

Facit L.1020.

17) AGAINE.

360. lb.
680. D.
216000
28800
244800 D.
2040(0 ſh.

Facit L.1020.

18) AGAINE.

360. lb.
680. D.
68000
68000
68000
34000
6800
244800 D.
2040(0 ſh.

Facit L.1020.

19) AGAINE.

360. lb.
680. D.
68000
68000
68000
80) is ½ of 40800
244800 D.
2040(0 ſh.

Facit L.1020.

20. AGAINE.

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20) AGAINE.

680.D. with 360. ℔.
300. ℔.
204000
40800 — 60.℔.
244800
2040|0 ſh.
fac. L.1020.

21) AGAINE.

$56\frac{1}{7}$
300
60
16800
3360
240
2040|0 ſh.
fac. L.1020.

22) AGAINE.

1 — $2\frac{1}{2}$ — 360
6 — 17 — 360
1 60 60
fac. L.1020.

23) AGAINE.

1 — $56\frac{1}{7}$ — 360
3 — 170 — 360
25200
61200 ſh.
2040|0
fac. L.1020.

24) AGAINE.

1 — $56\frac{1}{7}$ — 360
3
9 — 170 — 1080
120
8400
2040|0
fac. L. 1020.

25) AGAINE.

1 — $56\frac{1}{7}$ — 360
3 — 17|0 — 360
1 L.8.10. 120
8.10.ſh.
960
60
fac. L.1020.

26) AGAINE.

1 — 56. 8. — 360
20 — 360
20 — 360
10 — 180
$6\frac{1}{12}$ — 108
8.D. is $\frac{1}{7}$ of a ſh. 12
fac. L.1020

27) AGAINE.

1 — $56\frac{1}{7}$ — 360
3
9 — 17|0 — 1080
1 L.8.10. 8.10.
8640
540
L.9180
fac. L.1020.

28) AGAINE.

1 — 2. 16. 8. — 360 — 9
9
1 — 25. 10. — 40
40
1000
20
fac. L.1020.

29) AGAINE.

1 — $56\frac{1}{7}$ — 360
18 L.18.
448
56:
6
6
fac. L.1020.

30. AGAINE.

30) AGAINE.

1——2. 16. 8.——360

56.8.D.

8.D. is $\frac{2}{7}$ of a ſh. 240

18000

.2160

20400

Facit L.1020.

31) AGAINE.

1 . 56 $\frac{1}{7}$ —— 360

18 L.18.

560

448

12

facit L.1020.

32) AGAINE.

3 1——56 $\frac{1}{7}$——360

1——170——120

——L.6.

Fac. L.1020.

33) AGAINE.

1——56.8.——360

12 112.

6 680

1——340——60

3 L.3.

Facit L.1020.

34) AGAINE.

1——2. 16. 8.——360

240 20 2 $\frac{1}{7}$

568 720

112 60

680 60

440 ($2\frac{1}{7}$) 60

60

60

Facit L.1020.

35) AGAINE.

1——56 $\frac{1}{7}$——360

203. 0.8—5—100

283. 6.8—5—100

283. 6.8—5—100

113. 6.8—2—.40

.56.13.4—1—.20

Facit L.1020.

36) AGAINE.

1——56 $\frac{1}{7}$——360

850—15—300

170— 3—.60

Fac. L.1020.

37) AGAINE.

360——56 $\frac{1}{7}$ ſh.

L.18 . 9——510

9——510

facit L.1020.

38) AGAINE.

360——56 $\frac{1}{7}$

L.18

8.——453. 6.8.

7.——396.13.4.

3.——170.——

Facit L.1020.

39) AGAINE.

360——56 $\frac{1}{7}$

7200——20

7200——20

3600——10

2400——.6 $\frac{4}{7}$

20400 ſh.

Facit L. 1020.

40. AGAINE.

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40) AGAINE.

360 ——— 56 1/7
360 ——— 20
360 ——— 20
180 ——— 10
6 1/7 ſh.
120 ——— is 1/7 L.
L.1020.

41) AGAINE.

1 ——— 56 1/7 ——— 360
3 ——— 170 ——— 360
1 170
36000
25200
61200
2040|0
*fac.*L. 1020.

42) AGAINE.

1 ——— 56 1/7 ——— 360
3
9 ——— 170 ——— 1080
1 6 12|0
Facit L. 1020. L.6.

43) AGAINE.

9 — 1 ——— 56 1/7 ——— 360
1 ——— 17|0 ——— .40
1 L.8.10. 8.10.
320
20
340
3
*fac.*L.1020.

44) AGAINE.

1 ——— 56.8. ——— 360
112
680
10.ſh. is 1/2 L. 340
*fac.*L.1020.

45) AGAINE.

1 ——— 56.8. ——— 360
112
42 ——— 680 ——— 360
1 34 30
20 30
1
*fac.*L.1020.

46) AGAINE.

360 ——— 2. 16. 8.
720
180 ——— 10.ſh. is 1/4 L.
120 ——— 6.8.d. is 1/7 L.
*fac.*L.1020.

47) AGAINE.

360 ——— .56.8.d.
20520 ——— 57.ſh. leſſe 4.d. is
120 ——— 1/7 of a ſh.
2040|0
L.1020.

48) AGAINE.

360 ——— 2. 16. 8. d.
60. 2 1/2 L.
420 17
*fac.*L.1020.

49) AGAINE.

360 ——— 2. 16. 8.
360 + 2 1/2 L. is 3.L. leſſe 1/2
360 +
360 +
L.1080
60 —
*fac.*L.1020.

50.AGAINE.

50) AGAINE.

360 — 2 — 16 — 8
100 — 200 — 1600 — 800
100 — 200 — 1600 — 800
100 — 200 — 1600 — 800
40 — .80 — .640 — 320
20 — .40 — .320 — 160
L.720 — 5760 — 2880.D.
L.720 — 288.L. — 240.ſh.
L.288 — 12.L.
L. 12
Facit L.1020.

51) AGAINE.

360 — 16 — 8.D.
200 — 11200 — 1600
100 — .5600 — .800
50 — .2800 — .400
10 — ..560 — ..80
..240 — .
ſh.2040|0
Facit L.1020.

52) AGAINE.

360 — $56\frac{1}{7}$ ſh.
200 — $11333\frac{1}{3}$
100 — $.5666\frac{2}{3}$
60 — .3400
ſh.2040|0
Fac. L.1020.

53) AGAINE.

360 — $56\frac{1}{7}$ ſh.
360 — 20160
.240
ſh.2040|0
facit L.1020.

54) AGAINE.

$56\frac{1}{7}$ — 360
12
680 — 120
340
Facit L.1020.

55) AGAINE.

360 — $56\frac{1}{7}$
3
1080 — 170
900 — 153000
100 — .17000
.80 — .13600
18360|0 ſh.
9180. L.
9
facit L.1020.

56) AGAINE.

$56\frac{1}{7}$ — 360
20 — 360
20 — 360
10 — 180
5 — .90
1 — .18
$\frac{1}{7}$ — .12
Fac. L.1020.

57) AGAINE.

$56\frac{1}{7}$ — 360
40 — 720
10 — 180
$6\frac{1}{7}$ — 120
Facit L.1020.

58) AGAINE.

$56\frac{1}{7}$ — 360
50.ſh. is $2\frac{1}{7}$ L. 900
6.ſh. is $\frac{1}{7}$ L. 108
18 — 2.ſh. is $\frac{1}{7}$ L. .12
Facit L.1020.

59) AGAINE.

2.16 $\frac{1}{3}$ ——— 360
5|0.sh.
L.2.10.sh. ——— 900
L.300
L.720
fac. L.1020.

60) AGAINE.

2.16.8. ——— 360
$\frac{1}{12}$ ——— 12
$\frac{1}{4}$ ——— 90
$\frac{1}{20}$ ——— 18
$\frac{1}{2}$ ——— 180
720
Facit L.1020.

61) AGAINE.

2.16.8. ——— 360
L.2 $\frac{5}{6}$ ——— 720
3. is $\frac{1}{2}$ of 6.L. 180
2. is $\frac{1}{3}$ of 6.L. 120
fac. L. 1020.

62) AGAINE.

2.16.8. ——— 360 6
12 5
60 4
240 3
720
10.sh. is $\frac{1}{2}$ L.180
6.sh.8.d. is $\frac{1}{3}$ L.120.
fac. L.1020.

63) AGAINE.

2.16.8. ——— 360
2520
$\frac{17}{6}$ ——— 6120
Facit L.1020.

64) AGAINE.

2.16.8. ——— 360
$\frac{17}{6}$ ——— 60
420
fac. L.1020.

65) AGAINE.

2.16.8. ——— 360
17 6120 360
6 ——— 1
6
fac. L.1020.

66) AGAINE.

2.16.8. ——— 360
L.2 $\frac{1}{6}$ $\frac{1}{12}$ $\frac{1}{2}$ O. 300
720
fac. L.1020.

67) AGAINE.

56 $\frac{2}{3}$ ——— 360
170 61200 360
3 ——— 1
3
2040|0.sh.
fac. L.1020.

68) AGAINE.

56 $\frac{2}{3}$ ——— 360
18.L.
108
90:
12
Facit L.1020.

69. AGAINE.

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69) AGAINE.

56 $\frac{2}{3}$ —— 360
18.L.
566 $\frac{2}{3}$ 10
283 $\frac{1}{3}$ .5
113 $\frac{1}{3}$ .2
56 $\frac{2}{3}$ .1
L.1020.

---

79) AGAINE.

56 $\frac{2}{3}$ —— 360
170 18.L.
6 6.L.
L.1020.

---

71) AGAINE.

56 $\frac{2}{3}$ —— 360
18.L.
566 $\frac{2}{3}$ 10
453 $\frac{1}{3}$ .8
Facit L.1020.

---

72) AGAINE.

℔ L ſh d ℔
1—2—16—8—360
360 360 360
720
288
.12
facit L.1020.

---

73) AGAINE.

L ſh d ℔
3.—leſſe—3—4—with 360 6
18.L. leſſe—L.1. —.— 5
90.L. leſſe—L.5. —.— 4
360.L. leſſe L.20.—.— 3
1080.L. L.60.—.—
60.L. leſſe.
1020.L.

---

74) AGAINE.

℔ ſh ℔
1 —— 56 $\frac{2}{3}$ —— 360
56 $\frac{2}{3}$
18000
2160
240
2040|0
Facit L.1020.

---

75) AGAINE.

℔ ſh ℔
1 —— 56 $\frac{2}{3}$ —— 360 8
2880 7
20160
120
120
ſh.2040|0
Facit L.1020.

---

76) AGAINE.

℔ ſh ℔
1 —— 56 $\frac{2}{3}$ —— 360 9 } 54
3240 6
19440
720 2—2
240 56 $\frac{2}{3}$ ſh.
2040|0
Facit L.1020.

---

77) AGAINE.

℔ ſh ℔
1 —— 56 $\frac{2}{3}$ —— 360
1 —— 56 $\frac{2}{3}$ —— 18.L. 7 } 28
126 4
504 2—2
1008 56 $\frac{2}{3}$
12
facit L.1020.

---

78) AGAINE.

℔ ſh d ℔
1 —— 56 —— 8 —— 360
56.8.
L.1008
L. 12
*Fac.*L.1020.

79) AGAINE.

℔	ſh	℔
1	$56\frac{2}{3}$	360
		720
	$4\frac{13}{16}$	4320
		17280
		3120
	ſh.	2040|0
	fac. L.	1020.

80) AGAINE.

℔			
1	$2\frac{1}{4}$	360	
36	17	2160	9
	153		8
	1224		6
	7344		5
6	36720		
6	6120		
Facit L. 1020.			

Thus much concerning NUMERATION, and the ſeverall changes upon the Propoſition in MULTIPLICATION, deſiring in the ſame your gentle *Acceptation*; which granting, you oblige mee with *future* endeavours, to

Remaine Yours

J o h n D a f a D n h o J
o h n D a f f f a D n h o
h n D a f f o f f a D n h
n D a f f o r o f f a D n
D a f f o r n r o f f a D
a f f o r n E n r o f f a
D a f f o r n r o f f a D
n D a f f o r o f f a D n
h n D a f f o f f a D n h
o h n D a f f f a D n h o
J o h n D a f a D n h o J

THE

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THE MONETH-BOOKE:

OR

A Monethly Survey of the *Debts* and *Exchanges* that are to bee *Received*, or *Payd*; as likewise their *daies* when each *summe* is due.

ANNO 1633.

IN

AMSTERDAM.

NOTA,

The Reason why this Nomination of the place is here entered IN AMSTERDAM, is, because the *Waste-bookes* (out of which this *Moneth-booke* is taken) were *by mee* compiled in *Amsterdam* 3 againe, their Progresse runnes above 16. Moneths, whereas the *waste-booke* compiled in *London* is but of 7. Moneths time, as is related in the Preface following.

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COURTEOUS READER,

IN the fourth place of the Dialogue, fol. 4. and 5. I made mention of severall Bookes requisite for Merchants: amongst the same, I omitted to speake of this Moneth-Booke, (whose proper place was not to bee entred there, but more properly at the End of the second Waste-bookes Leager, before the Factor-booke) which for it's Requisitenesse is no way lesse usefull than any of the other there mentioned Bookes.

In this Booke a Merchant entreth upon the Left-hand, or Debitor-side, under each Moneths name, the Time, and People that owe unto him, whether it bee for Wares sould, or for Accepted Exchanges: and in the Line bee expresseth the Day, and Moneth where such a summe, or summes are to bee found in the Waste-booke, to shew presently the Originall of the Debt.

But if it bee a summe that is to bee payd us at 3. and 3. moneths time, enter each part under the Day of the Moneth when it is due, and the time where to finde it in the Waste-booke, as is instanced the 25. of Aprill, 1634. in the parcell of David Darling; and when the summe is payd to you, or Assigned, then make a + Crosse in the Margine, before the Day of the Moneth, which signifieth that you are payd; and those summes that remaine un-croſt, shew that they are as yet un-payd, as by the Instances in this Booke may appeare:

EXAMPLE.

The second of May, 1634. David Darling is not croſt, because hee hath not payd, as may appeare by the Leagers Conclusion in his account: two other summes are not Crossed, the 15. and 30. of July, because they are not due. Reason, for our Waste-booke endeth the seventh of May, and those two summes are not due untill in July; therefore they could not bee Croſt: upon the like occasion standeth the parcell un-croſt, in date the 30. of October.

But if any summe bee due in May, and the Payer payeth onely part in this Moneth, and promiseth the Residue in June, then Crosse the summe in May, and enter the remainer in June upon the promised day; or if there be no appointed day, but that the Payer saith to pay the Residue in the next Moneth, then enter a day when you find it fitting to call for that Remainer.

Having thus at large spoken of the Debitor-side, the same being well apprehended, the lesse may serve for explication of the Creditor-side: upon which

which ſide wee are to enter under each Moneths name, the Time, and Peo-
ple that are to have of us; whether for Wares bought, or for Exchanges by
us accepted: and when wee have payd them, then wee croſſe them; and what
wee have not payd remaineth un croſt.

Here you have in briefe a touch of this Bookes Requiſiteneſſe: for this
Booke being truly, and duely entred, ſheweth a Merchant inſtantly what mo-
nies are to bee Received, and Payd in each Moneth, and upon what Dayes
expired; by which meanes hee plainly diſcerneth with what Debitors hee can
pay his Debt-demanders every day in each Moneth; but the actuall uſe there-
of will beſt approve it ſelfe in the Monethly exerciſe.

This Booke may bee in Folio, and again in the ſame, but one Moneth at moſt
(although this being onely a Proofe-book, I enter many) upon each Leafe. Some
Merchants allot unto January 2. or 3. leaves, and ſo of all other, keeping ſtill
the ſame Moneth upon occaſion, as the Occurrances ſhall proffer; for the alte-
ration or change of the yeere being written in the Margine, ſheweth the Time
and Yeere that you are in, although your Booke ſerve for many yeeres.

Again, the yeeres may bee diſtinguiſhed from each other with a line, ſtretch-
ing from the Moneth-line to the Mony-line, as in the Moneth of January is
inſtanced; and ſo I paſſe forward to ſome few inſtances, gathered from the
laſt two Waſte-bookes, compiled in Amſterdam; becauſe the Waſte-booke
compiled in London is but of a ſhort extent in reſpect of the time: for that be-
ginneth in January, 1633. Engliſh ſtile, and endeth the 20. of July, 1634.
the ſame ſtile, which are onely 7. Moneths progreſſe in the Art: but the other
two Waſte-bookes are of above 16. Moneths continuance; and therefore have
more examples to garniſh the Booke withall.

Thus much for Inſtruction; followeth ſome Inſtances of the Moneths in
Order: and firſt of the Paſſages in

JANUARY.

			Guil.	ſt.	
		JANUARY.			
+	19	*Daniel Beefe*, as in date 1. preſent——	1017	5	—
+	30	*Gerard Frind*, as in date 12. preſent——	525	12	—
1634. +	3	*Suſanna Peeters Orphans*, as in date 15. November, 1633. —	1083	—	—
		Anno 1633. FEBRUARY.			
+	28	*Suſanna Peeters Orphans*, as in date 5. January——	60	—	—
2634. +	28	*Suſanna Peeters Orphans*, as in date 3. March, 1633. —	60	—	—
		Anno 1633. MARCH.			
+	30	*William Ducket*, as in date 13. preſent——	3067	11	—
1634. +	2	*David Darling*, as in date 22. December, 1633. —	7590	—	—
+	20	*David Darling*, as in date 25. February, 1634. —	1093	13	—
+	10	*Suſanna Peeters Orphans*, as in date 2. preſent, 1634. —	4580	—	—

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		Anno 1633. *in Amſterdam.*	Guil.	ſti.	
		JANUARY.			
+	26	*Gerard Frind*, as in date 1. preſent —— —— ——	465	10	8
+	30	*Daniel Beefe*, as in date 12. preſent —— —— —— ——	1344	—	—
		Anno 1633. FEBRUARY.			
+	27	*Jacob Honger*, as in date 5. January —— —— —— ——	50	—	—
1634. +	27	*Jacob Honger*, as in date 3. March, 1633. —— —— ——	50	—	—
		Anno 1633. MARCH.			
+	30	*Jacob Honger*, as in date 13. preſent. —— —— ——	9930	16	—

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			Guil.	St.	
		APRILL.			
+	1	*Alexander Ham*, as in date 5. January. —— —— ——	360	—	—
+	21	*William Ducket*, as in date 21. January. —— —— ——	2000	—	—
1634. +	1	*Alexander Ham*, as in date 3. March, 1633. —— ——	360	—	—
		Anno 1634. MAY.			
	2	*David Darling*, as in date 22. December, 1633. —— ——	4000	—	—
		Anno 1633. JUNE.			
+	14	*Daniel Beefe*, as in date 13. March. —— —— —— ——	1030	—	—
+	27	*Jaques Jolyt*, as in date present —— —— —— ——	330	—	—

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			Guil.	St.	
		APRILL.			
+	15	*Gerard Frind*, as in date 15. January.	1784	—	—
		Anno 1634. MAY.			
		Anno 1633. JUNE.			
+	14	*Susanna Peeters Orphans*, as in date 13. March.	608	—	—
+	7	*Leonard Spreewe*, as in date present.	.66	.8	—

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		Anno 1633. *in Amſterdam.*	Guil.	ſti.
		JULY.		
+	6	*Gerard Frind*, as in date 5. Aprill. —— —— ——	618	— —
1634.	15	*Bonaventure Daſſorne*, as in date 5. Aprill, 1634. —— ——	1920	— —
	30	*David Darling*, as in date 25. Aprill, 1634. —— —— ——	10080	— —
		Anno 1633. AUGUST.		
+	23	*Suſanna Peeters Orphans*, as in date 12. preſent. —— ——	3752	. 2 —
+	19	*Daniel Beeſe*, as in date preſent. —— —— ——	1860	— —
		Anno 1633. SEPTEMBER.		
+	28	*Leonard Spreewe*, as in date 27. Auguſt. —— —— ——	500	— —
			+	
			+	

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		Anno 1633. in Amsterdam.	Guil.	sti.
		JULY.		
+	6	*Alexander Ham*, as in date 5. Aprill. ——	1030	— —
		Anno 1633. AUGUST.		
		Anno 1633. SEPTEMBER.		

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		Anno 1634. *in Amſterdam.*	Guil.	ſt.	
		OCTOBER.			
	30	*David Darling*, as in date 25. Aprill, 1634.	1008	0	0
		Anno 1633. NOVEMBER.			
		Anno 1633. DECEMBER.			
+	17	*Suſanna Peeters Orphans*, as in date 16. October.	713	14	8

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		Anno 1633. *in Anſterdam.*	Guil.	ſti.
		OCTOBER.		
+	14	*Chriſtopher Prume*, as in date 31. May.	2214	— —
		Anno 1633. NOVEMBER.		
		Anno 1633. DECEMBER.		

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